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THIRTY-SECOND ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF
The Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1916, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1916.



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COMMISSIONERS.

ALONZO R. WEED, *Chairman.*
MORRIS SCHAFF.
SOLOMON LEWENBERG.

ROBERT G. TOBEY, *Clerk,*
Office, 15 Ashburton Place, Boston.

Gas and Gas Meter Inspection.
CHARLES D. JENKINS, *Chief Inspector,*
32 Hawley Street, Boston.

Electric Meter Inspection.
FRANK A. LAWS,
Massachusetts Institute of Technology.

Abatement of Smoke.
WARREN A. EDSON, *Chief Inspector,*
15 Ashburton Place, Boston.

TABLE OF CONTENTS.

	PAGE
Introductory,	7
Abatement of smoke,	8
Voluntary associations,	12
Recommendations for legislation,	13
Orders and decisions,	21
Price and quality,	21
Capital stock and bonds,	26
Consolidations,	60
Eminent domain,	69
Charter extensions,	74
Miscellaneous,	77
Gas companies,	88
Aggregate balance sheets,	91
Dividends,	94
Reductions in price,	94
Prices,	95
Electric companies,	103
Aggregate balance sheets,	106
Dividends,	109
Reductions in price,	109
Prices, commercial business,	110
Prices, street lights,	140
Hydro-electric companies,	161
Water companies,	163
Prices,	165
Municipal ownership,	179
Propositions considered,	191
Operation of municipal plants,	191
Municipal statistics,	235
Price,	243
Street lighting by municipal plants,	250
Inspection of gas and gas meters:—	
Gas inspection,	250
Gas meter inspection,	263
Testing of electric meters,	265
Violations of law,	266
Accidents,	267

APPENDICES.

A. — Officers and directors of companies,	3a
B. — Balance sheets of gas and electric companies,	35a
C. — Balance sheets of water companies,	208a
D. — Balance sheets of municipal plants,	253a
E. — Gas statistics,	300a
F. — Electric statistics,	337a
G. — Water statistics,	368a
H. — Municipal plant statistics,	377a
I. — Abstracts of accidents,	386a
J. — Special reports to the Legislature,	424a
K. — Court decisions,	501a
L. — New legislation, 1916,	505a
Index,	519a

The Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its thirty-second annual report.

On Aug. 1, 1916, Solomon Lewenberg of Boston was appointed to succeed Thomas P. Riley, whose term had expired.

Returns for the year ending June 30, 1916, have been made to the Board by sixty-two incorporated gas companies, fifty-eight incorporated electric companies, including three hydro-electric companies, and from persons, associations or manufacturing corporations to the number of eighteen engaged in making or selling gas or electricity, including two associations and one manufacturing corporation doing an hydro-electric business. Of the gas companies making returns, twenty-two supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, six were engaged in manufacturing gas only, and twelve in supplying electricity only. One gas company made a return but did no business during the year. Of those making returns, one hydro-electric company, two individuals, two associations and one manufacturing corporation ceased doing business during the year.

Returns for the year ending June 30, 1916, have been received from forty-seven privately owned water companies and one educational institution incidentally engaged in the distribution and sale of water.

Returns for the same period have been made to the Board by four cities and thirty-five towns owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity, and the others electricity only.

The Sunderland Gas Company, which formerly supplied acetylene gas in the town of Sunderland, ceased doing business on July 1, 1915.

The A. W. Barnes Steam Specialty Company acquired, and

has since operated, the electric property and business formerly owned by J. Murray Howe at 27 School Street, Boston.

On Dec. 1, 1915, the Brockton Gas Light Company acquired from the Edison Electric Illuminating Company of Brockton its gas mains and plant in Stoughton, and began the distribution in Stoughton of gas received from its works in Brockton.

On Jan. 17, 1916, the name of the Marion Gas Company was duly changed to the Southeastern Massachusetts Power and Electric Company.

The Provincetown Light and Power Company purchased the property of the Provincetown Light and Power Associates and began its operation on March 1, 1916.

With the approval of the Board in a decision rendered March 29, 1916, the Connecticut River Transmission Company and the New England Power Company were consolidated on April 27, 1916, under the name of the "New England Power Company."

The Randolph and Holbrook Power and Electric Company purchased the property of the Randolph and Holbrook Light and Power Associates and began operation on May 1, 1916.

The Norton Power and Electric Company was organized May 12, 1916, in Norton, under the provisions of chapter 742 of the Acts of 1914, with an authorized capital stock of \$8,000, for the purpose of acquiring the property of the Norton Electric Light and Power Company from the latter's trustee in bankruptcy: The issue of this amount of capital stock was approved July 10, 1916, and the new company acquired the property in question and began business on Aug. 17, 1916.

The Greenfield Electric Light and Power Company, in accordance with the approval of the Board in a decision rendered June 21, 1916, purchased the property of the Deerfield River Electric Light Company on Nov. 1, 1916.

ABATEMENT OF SMOKE.¹

Any review or report of the work accomplished by this department during the past twelve months will be incomplete unless mention is made of the abnormal conditions which have

¹ In Boston, Brookline, Cambridge, Chelsea, Everett and Somerville under the provisions of chapter 651 of the Acts of 1910.

prevailed to a varying extent throughout this period. During no other year since the present smoke law went into effect in Greater Boston have conditions been so uncertain, so confusing or so far-reaching.

At the opening of the calendar year the fuel situation in Boston became serious, and for three months the weather conditions and the railroad congestion combined to keep matters in a critical state. Manufacturers and users of steam had to use such coal as they could get, and during this period numerous plants which had ordinarily operated without objectionable smoke became offenders temporarily, or until they were able to procure their regular grade of coal. Moreover, the labor situation in many of the stationary plants and on the railroads became and still is acute. Many operators have found it impossible to keep or even get good firemen. Undoubtedly many plants have had more changes among their firing forces than they have had in any other year.

In common with all other sections the industrial activities of this district have been keyed up to the maximum, so that boilers have been forced and old ones have been called into service again without being equipped for smokeless operation. The cost of fuel has increased and more of the higher volatile coals have come into the market. These factors will ultimately work for smoke abatement, as the purchaser will realize the need of utilizing all the heat contained in the coal, and will insist on proper firing methods and on equipment which will give the maximum efficiency. Notwithstanding these disturbing conditions, all of which have had a tendency to increase rather than to diminish the emission of smoke, the Board feels that continued progress has been made.

The method of conducting the work has not been changed during the year. A new plan for recording the observations taken in the various sections of the district has been devised and put into operation by the inspector. It has resulted in making the periodic examinations more thorough and systematic. The inspectors have also investigated plants where violations have been detected, and offered suggestions which in many cases have prevented further violations. All complaints received by the Board have been promptly investigated.

Some, however, were found to be due to the emission of smoke not prohibited by the statute and therefore not within the Board's jurisdiction, and in such cases the complainants have been so advised and referred to the local boards of health, unless the inspector was able to arrange with the parties in charge of the stacks that the cause for complaint be removed.

On March 8, 1916, the Board appointed Charles O. Farrar, under the civil service rules, as deputy inspector at a salary of \$1,200. His salary was approved by the Governor and Council, and he entered immediately upon the discharge of his duties.

The Board feels that there is continued need of the hearty co-operation, not only of the owners and operators, but of the firemen and engineers who are directly in charge of the boilers. As heretofore, suggestions for bettering operations have been freely offered whenever it has been felt that such suggestions could be properly made, but with the express understanding that the owner was in no way relieved thereby of the necessity of complying with the law. One of the railroads operating within the district has increased its smoke-inspecting force from two inspectors to five, and created a permanent department.

The Board has given one public hearing and issued the formal order required by the statute as a preliminary to proceedings in court, but no further proceedings have been found necessary on this or other formal orders noted in previous reports.

The Board presents the following comparative tabulated summary of the work of this department for the year ending Nov. 30, 1916, and the three preceding years:—

Recorded observations:—	1913.	1914.	1915.	1916.
Stationary stacks,	27,423	28,126	50,539	60,243
Locomotive stacks,	7,393	12,903	12,281	17,717
Marine stacks,	608	651	1,288	1,869
Total,	35,424	41,680	64,108	79,829

Observations recorded showing the emission of smoke in excess of the amount allowed by the act:—

Stationary stacks,	930	934	754	704
Locomotive stacks,	252	351	123	156
Marine stacks,	43	49	44	29
Total,	1,225	1,334	921	889

Percentage of observations in which violations were found:—	1913.	1914.	1915.	1916.
Stationary stacks,	3.3	3.3	1.5	1.2
Locomotive stacks,	3.4	2.7	1.0	0.9
Marine stacks,	7.0	7.6	3.4	1.6

Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the carelessness of those immediately responsible for their operation,	773	786	643	579
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Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to overloading the plant,	157	113	109	61
---	-----	-----	-----	----

Stationary stacks upon which recorded observations have been made may be classified as follows:—

Public service,	115	126	130	123
Manufacturing plants,	485	605	646	661
Office buildings,	297	351	388	502
Residences,	2	0	3	11
Total,	899	1,082	1,167	1,297

Stationary stacks upon which recorded observations showed smoke emitted in excess of the amount allowed by the act may be classified as follows:—

Public service,	64	21	23	26
Manufacturing plants,	225	194	153	178
Office buildings,	76	99	90	67
Residences,	2	0	0	0
Total,	367	314	266	271

Number of stacks found after first notice or visit of chief inspector to have ceased emitting smoke in excess of the amount allowed by the act,	174	261	228	151
---	-----	-----	-----	-----

Additional number of stacks so found after further notices or visits,	186	41	16	111
---	-----	----	----	-----

Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year:—

Public service,	0	0	0	0
Manufacturing plants,	6	1	0	8
Office buildings,	1	0	0	1
Total,	7	1	0	9

Complaints received: —		1912.	1913.	1914.	1915.
December,	.	3	7	5	3
		1913.	1914.	1915.	1916.
January,	.	3	7	2	8
February,	.	22	4	2	7
March,	.	9	4	5	1
April,	.	4	7	5	2
May,	.	16	8	5	0
June,	.	7	13	3	2
July,	.	3	13	2	6
August,	.	8	2	3	8
September,	.	6	3	4	2
October,	.	10	6	4	4
November,	.	5	5	7	7
Total,	.	96	79	47	50
Number of public hearings,	.	1	5	8	1
Number of prosecutions of violations of the order of the Board,	.	1	2	0	0

VOLUNTARY ASSOCIATIONS.

By the provisions of section 148 of chapter 742 of the Acts of 1914, "Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, . . . shall annually on or before the first day of April file . . . with the board a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose name such shares are held." Under this act statements were filed with this Board by the trustees of the following-named voluntary associations, viz.:—

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Asso- ciation.	Total Shares outstand- ing.
Boston Electric Associates,	Buzzards Bay Electric Co., .	105	110
	Vineyard Haven Gas and Elec- tric Light Co., .	95	100
	Vineyard Lighting Co., .	245	250
Cambridge Electric Securities Com- pany,	Cambridge Electric Light Co., .	7,257	10,000

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
	Blackstone Electric Light Co., . . .	400	400
Central Massachusetts Light and Power Company,	Central Massachusetts Electric Co.,	2,800	2,800
	North Brookfield Electric Light and Power Co.,	600	600
	Union Light and Power Co.,	2,728	2,728
	Ware Electric Co.,	1,320	1,320
Commonwealth Gas and Electric Companies,	Athol Gas and Electric Co.,	6,050	6,050
	Marlboro-Hudson Gas Co.,	2,470	2,470
	Boston Consolidated Gas Co.,	151,126	151,246
	East Boston Gas Co.,	23,000	23,000
Massachusetts Gas Companies,	Citizens' Gas Light Co. of Quincy, Newton and Watertown Gas Light Co.,	7,430	7,430
	Adams Gas Light Co.,	5,600	5,600
	Arlington Gas Light Co.,	600	600
	Ayer Electric Light Co.,	4,500	4,500
	Clinton Gas Light Co.,	300	300
	Gloucester Gas Light Co.,	366	366
	Harvard Gas and Electric Co.,	2,926	3,000
	Leominster Electric Light and Power Co.,	120	120
	Leominster Gas Light Co.,	2,200	2,200
	Lexington Gas Co.,	1,347	1,350
	Milford Electric Light and Power Co.,	400	400
	Milford Gas Light Co.,	713	723
	Mill River Electric Light Co.,	150	150
	North Adams Gas Light Co.,	4,000	4,000
Massachusetts Lighting Companies,	Northampton Electric Lighting Co.,	1,174	1,174
	Northampton Gas Light Co.,	4,798	4,800
	Spencer Gas Co.,	968	975
	Williamstown Gas Co.,	400	400
	Worcester County Gas Co.,	2,850	2,850
	Connecticut River Transmission Co.,	11,950	11,950
	Malden Electric Co.,	9,523	10,680
North Boston Lighting Properties,	Malden and Melrose Gas Light Co.,	19,932	20,855
	Salem Electric Lighting Co.,	15,780	15,900
	Suburban Gas & Electric Co.,	7,963	8,345
	Plymouth Electric Light Co.,	2,658	2,700
Old Colony Light and Power Associates,	Provincetown Light and Power Co.,	600	600

RECOMMENDATIONS FOR LEGISLATION.

The Board has for many years regarded the existence of the power of a city or town to acquire a gas or electric plant, even though not exercised, an important aid to the effective public regulation of the privately owned companies under its supervision. Its value is necessarily dependent on the successful operation of such plants as have already been acquired by cities or towns. One weakness which experience has developed is the insecure tenure of office of the managers of such plants, and the pressure which is frequently brought to bear upon them to permit or adopt practices with respect to the conduct of the business which will in time undermine the efficiency of

such plants and the integrity of the public investments therein. The manager of the largest and most successful municipal plant in the Commonwealth was in 1915, by special act, put under the civil service laws, to its distinct advantage. The Board believes that the managers of all municipal lighting plants should be brought under the civil service.

Any abandonment of public ownership once undertaken may also seriously impair the value of the existence of the power in cities and towns to engage in the business of supplying gas and electricity as an aid in the proper regulation of gas and electric companies. Considerable headway has recently been made in two important instances in projects for the sale to privately owned companies of existing municipal plants. In two minor instances such sales have occurred. The statutes, while prescribing careful and deliberate action by cities and towns prior to acquiring municipal plants, are silent as to the steps necessary for their sale. While the question may properly be left to the ultimate determination of the cities or towns directly concerned, the Board recommends legislation prescribing the same careful and deliberate action in abandoning as in undertaking public ownership.

At the time when cities and towns were first authorized to engage in the manufacture or distribution and sale of electricity in 1891, they were excluded from supplying it "for the operation of electric cars." Whatever the justification for this restriction may have been when originally introduced, that justification has long since ceased, and there seems to be no good reason why municipal plants should not be free to distribute and sell electricity for this purpose if they see fit.

Cities and towns owning and operating municipal lighting plants have from the outset been required to make annual returns to the Board, and are subject to its specific authority with respect to certain features of their business. They are not required, however, to share in the Board's expenses which have been assessed entirely upon the private companies under its supervision, although the Board has in fact, since municipal lighting plants were first acquired, been frequently called upon for the interpretation of the act and for advice and counsel as to accounts and conduct of the business, and still devotes an

increasing amount of time to them. In view of their number and importance, the Board believes that the time has come when the expenses of the Board should be assessed upon cities and towns which own municipal lighting plants as well as upon the privately owned companies.

The four recommendations above set forth are embodied in the accompanying act marked "A."

When the laws relating to the manufacture, distribution and sale of gas and electricity were codified and extended in chapter 742 of the Acts of the year 1914, a new section (128) was introduced, giving a limited power of eminent domain for the construction of lines for the transmission of electricity. As a condition precedent to the exercise of this power, it has first to appear, after a public hearing, that the company has acquired rights in the public ways or over private lands for more than three-fourths of its length in each city or town through which it is to pass, and that the line is necessary and will serve the public convenience and be consistent with the public interest. Experience in the administration of the law has developed a serious embarrassment in that a company has no occasion or even right to invoke the Board's authority until it has purchased or optioned not less than three-fourths of the length of the line in each city or town through which it will pass, and is held up by a few landowners with whom it cannot trade at all or upon reasonable terms. At this stage the Board is called upon to pass for the first time upon the questions which are fundamental to a proper exercise of eminent domain. In place of the present procedure there should, in the Board's opinion, be first a preliminary hearing and decision upon the broad question of the public convenience and necessity to be served by the line. If this is decided affirmatively, and the company is unable subsequently to acquire rights for the entire length of its line, further hearings and decisions in the same way as at present provided may then be had looking directly to the exercise of eminent domain. This suggested change is embodied in the accompanying act marked "B."

In 1914 the Board was given supervision of water companies. Most of them were incorporated by special laws with express limitations as to the amounts of capital stock which they might

issue. In consequence, any increases of stock beyond such limits have had to be expressly authorized by the Legislature. In several instances which have come to the Board's attention such limits have been reached, and the companies will be unable to raise additional capital without legislative authority. There seems to be no good reason why the provisions of section 35 of chapter 742 of the Acts of 1914 should not apply to water as well as gas and electric companies, thus enabling them to increase their "capital stock from time to time by such amounts as may be authorized by the board in accordance with the provisions of section thirty-nine." The Board is also of the opinion that water companies should have authority to consolidate upon like procedure and subject to the same limitations and restrictions as are now applicable to gas and electric companies under the provisions of sections 165, 167, 168 and 170 of said chapter. Again in 1914, in a case where a city or town votes to acquire a municipal lighting plant, and is unable to agree with the owner of an existing plant as to the price to be paid therefor, the law was so changed as to require reference by the court of the determination of this amount to the Board rather than to a special commission to be selected and appointed by the court. The Board believes that the extension of this provision to water companies would be in the public interest. A bill follows, marked "C," embodying these several recommendations.

A. — AN ACT RELATIVE TO MUNICIPAL LIGHTING PLANTS.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and thirteen of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended by inserting after the word "shall", in the third line thereof, the words: — subject to the rules of the civil service commission, — so that said section as amended shall read as follows: — *Section 113.* The mayor of a city, or the selectmen or municipal light board, if any, of a town which acquires a gas or electric plant shall, subject to the rules of the civil service commission, appoint a manager of municipal lighting who shall, under the direction and control of the mayor, selectmen or municipal light board, if any, and subject to the provisions of this act, have full charge of the operation and management of the plant, the manufacture and distribution of gas or electricity, the purchase of supplies,

the employment of agents and servants, the method, time, price, quantity and quality of the supply, the collection of bills, and the keeping of accounts. His compensation and term of office shall be fixed in cities by the city council or corresponding body, and in towns by the selectmen or municipal light board, if any; and, before entering upon the performance of his official duties, he shall give bond to the city or town for the faithful performance thereof in a sum and form and with sureties to the satisfaction of the mayor, selectmen or municipal light board, if any, and shall, at the end of each municipal year, render to them such detailed statement of his doings and of the business and financial matters in his charge as the board of gas and electric light commissioners may prescribe. All moneys payable to or received by the city, town, manager or municipal light board in connection with the operation of the plant, for the sale of gas or electricity or otherwise, shall be paid over to the city or town treasurer. All bills chargeable to the plant or to the appropriations therefor shall be paid by the treasurer on requisition by the manager or municipal light board, if any. The manager shall at any time, when required by the mayor, selectmen, municipal light board, if any, or board of gas and electric light commissioners, make a statement to such officers of his doings, business, receipts, disbursements, balances, and of the indebtedness of the city or town in his department.

SECTION 2. A city or town which has acquired a municipal lighting plant shall not sell the same for the purpose of abandoning the distribution of gas or electricity to its inhabitants until such sale has been authorized in the manner and by the votes prescribed by sections ninety-three and ninety-four of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen for the acquisition of such plants.

SECTION 3. Section ninety-two of said chapter is hereby amended by striking out the words "except for the operation of electric cars", in the fifth and sixth lines thereof, so that said section as amended shall read as follows: — *Section 92.* A city or town may, in accordance with the provisions of this act, construct, purchase or lease, and maintain within its limits, one or more plants for the manufacture or distribution of gas or electricity for municipal use or for the use of its inhabitants. Such plants may include suitable land, structures and machinery and other apparatus and appliances for manufacturing, using and distributing gas or electricity for said purposes.

SECTION 4. Section one hundred and thirty-six of said chapter is hereby amended by inserting after the word "companies", in the fifth line thereof, the words: — and cities and towns which have acquired municipal lighting plants, — by inserting after the word "companies", in the sixth line thereof, the words: — cities and towns, — by striking out the word "its", in the seventh line thereof, and inserting after the word "earnings", in the same line, the words: — in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, — by inserting after the word "assessments", in the ninth line thereof, the words:

— in case of companies, — and by adding at the end of the section the words: — and in case of cities and towns, in the same manner as the state tax is collected, — so that said section as amended shall read as follows: — *Section 136.* All sums of money annually appropriated by the general court for the salaries and expenses of the board, their clerks and employees, shall be apportioned by the tax commissioner among the several gas and electric companies and cities and towns which have acquired municipal lighting plants, and, on or before the first day of July in each year, he shall assess upon each of said companies, cities and towns its share of said sums, in proportion to gross earnings in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns for the year last preceding the year in which the assessment is made; and such assessments in case of companies shall be collected in the same manner as taxes upon corporations are collected, and in case of cities and towns, in the same manner as the state tax is collected.

SECTION 5. Section one hundred and seventy-nine of said chapter is hereby amended by inserting after the word “companies”, in the fifth line thereof, the words: — and cities and towns which have acquired municipal gas plants, — by striking out the word “their”, in the sixth line thereof, and inserting after the word “earnings” the words: — in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, — so that said section as amended shall read as follows: — *Section 179.* — The amount of the expenses incurred by the board in the inspection of gas and gas meters and in salaries paid therefor, less the amount deposited with the treasurer and receiver general from the fees for the inspection of meters, shall be borne by the several gas companies and cities and towns which have acquired municipal gas plants in proportion to gross earnings in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, and shall be assessed and recovered in the manner provided by section one hundred and thirty-six. If at any time, however, the amount collected under the provisions of sections one hundred and seventy-seven and one hundred and eighty-five shall exceed the amount of such salaries and expenses, such excess shall be applied to reduce the annual assessment levied upon the several gas companies, under the provisions of said section one hundred and thirty-six for the annual expenses of the board.

SECTION 6. This act shall take effect upon its passage.

B. — AN ACT RELATIVE TO THE CONSTRUCTION OF LINES FOR THE
TRANSMISSION OF ELECTRICITY.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and twenty-eight of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended so as to read as follows: — *Section 128.* An electric company may, from time to time, apply by petition to the board for

authority to construct or to continue to use a line for the transmission of electricity for distribution in some definite area or for the purpose of supplying it to another electric company or to a municipal lighting plant for distribution and sale or to a railroad, street railway or electric railroad, as respectively defined by law, for the purpose of operating it, and shall represent that such line will or does serve the public convenience and is consistent with the public interest. The company shall file with such petition a map or plan of such transmission line showing the cities and towns through which it will or does pass, the public ways, railroads, railways, navigable streams and tide waters in the city or town named in said petition which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places. The company shall also furnish an estimate showing in reasonable detail the cost of the line and such additional maps and information as the board may require. The company may change or modify the whole or a part of the route of said line, either of its own motion or at the instance of the board or otherwise, and, in such case, shall file with the board maps, plans and estimates as aforesaid showing such changes. The board, after notice and a public hearing, may determine that said line is necessary for the purpose alleged, and will serve the public convenience and is consistent with the public interest. If the company thereafter shall acquire rights in the public ways or lanes of a city or town through which said line will or does pass, or over private lands therein, for the construction of not less than three fourths of the length of said line in such city or town, the board, after notice by publication or otherwise as it may direct, shall give a public hearing in such city or town and may by order authorize the company to take such lands, not exceeding one hundred and fifty feet in width, or such rights of way or other easements therein as may be necessary for the construction or continued use of the remainder of such line along the route prescribed in the order of the board. The board shall transmit a certified copy of its order to the company and the clerk of such city or town. If the board shall dismiss the petition at any stage in the proceedings hereinbefore set forth, no further action shall be taken thereon, but the company may file a new petition after the expiration of a year from such dismissal. A description of the lands, rights or easements taken, sufficiently accurate for identification, containing the name or names of the owners thereof, so far as known, and a statement of the purpose for which the taking is made, signed by the president of the company and accompanied by a copy of the order of the board, shall be recorded in the registry of deeds for the county or district in which such city or town is situated, and such recording shall operate as a taking of the lands, rights or easements therein described. No taking shall be valid unless it complies with the foregoing requirements. When such taking is effected, the company may forthwith proceed to erect, maintain and operate thereon said line. The board may, by its order, require the company to deposit with the treasurer and receiver general such sum of money as may be necessary to secure the pay-

ment for any land, rights or easements taken by it, or in lieu of such deposit to give bond to the commonwealth to an amount and with sureties satisfactory to the board, conditioned for the payment of such compensation as may be awarded for such taking. If the company shall not enter upon and construct such line upon the land so taken within one year thereafter, its right under such taking shall cease and determine. The company shall pay all damages sustained by any person or corporation by the taking of any lands, rights or other easements therein under the authority of this act. A person or corporation sustaining damages as aforesaid and failing to agree with said company as to the amount thereof may at any time within two years after such taking have the same assessed and determined on application by petition to the superior court for a jury, as provided by section one hundred and nine of chapter forty-eight of the Revised Laws and acts in amendment thereof and in addition thereto.

SECTION 2. This act shall take effect upon its passage.

C. — AN ACT RELATIVE TO WATER COMPANIES.

Be it enacted, etc., as follows:

SECTION 1. The provisions of sections thirty-five, one hundred and sixty-five, one hundred and sixty-seven, one hundred and sixty-eight and one hundred and seventy of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen are hereby extended so as to include and apply to all corporations and companies mentioned in section one of chapter seven hundred and eighty-seven of the acts of the year nineteen hundred and fourteen whether organized under special or general laws.

SECTION 2. If a city or town votes to acquire a municipal water supply and is unable to agree with the owner thereof as to the purchase price of works and property theretofore used by said owners in the distribution and sale of water in said city or town, and either party should apply to the court for the determination of said price, the court shall, notwithstanding the provisions of any special laws relating thereto, upon hearing and upon proof that all provisions of law relating thereto not inconsistent herewith have been complied with, refer the application to the board of gas and electric light commissioners, who shall hear the parties and determine the price to be paid therefor; and its award, when accepted by the court, shall be final.

SECTION 3. This act shall take effect upon its passage.

ORDERS AND DECISIONS.

Price and Quality.

VINEYARD LIGHTING PETITION.

This is a complaint in writing under section 162 of chapter 742 of the Acts of the year 1914 by more than 20 customers of the Vineyard Lighting Company of the price and quality of electricity sold and delivered by it.

After due notice public hearings as required by law were held at Oak Bluffs, at which the petitioners were represented by counsel and the company by its officers.

The company is engaged in supplying both gas and electricity in the town of Oak Bluffs, and electricity in the towns of Vineyard Haven and Edgartown as well. During the winter season its service is confined to the dark hours, but in summer it provides a twenty-four-hour service. Its principal generating station is located on tidewater at Vineyard Haven, and it has also its original station at Oak Bluffs, which is not, however, operated, but held as a reserve and for emergencies. In addition to furnishing electricity to private customers and for street lights, the company supplies power at its switchboard to the Oak Bluffs Street Railway Company for the operation of the latter's street cars during the summer months. Both companies, as well as the gas company in Vineyard Haven and the Buzzard's Bay Electric Company, which supplies electricity on Cape Cod, are owned by a voluntary association, known as the Boston Electric Associates, whose relation to the issues raised in this case will be considered later.

Prior to June 1, 1915, the company had had in force for several years a monthly charge, based on the connected load or maximum demand, of 87 cents for the first 25-watt lamp or its equivalent, 62 cents each for the next two, and 44 cents for each additional 25-watt unit, subject, during June, July, August and September, to a 20 per cent., and during the remainder of the year to a 30 per cent., discount for prompt payment. As an alternative the company offered a meter rate of 25 cents a kilowatt hour for the first seventy-five hours' monthly use of the demand, and 5 cents for all excess current, subject to like

discounts. Less than 15 per cent. of its customers were on a metered service. The financial results under this schedule provided no adequate provision for depreciation, let alone any return on the capital invested. In the light of its operation the company on June 1, 1915, substituted the following schedule of rates:—

Summer demand rates, June, July, August and September, based on a 25-volt ampere unit (to be agreed upon or measured by demand indicator):—

	Per Month.
One unit,	\$1 00
Two units,	1 80
Three units,	2 40
Additional units,	60

A minimum season charge of one and one-half months' bill and not less than \$9 is required in advance before connection is made.

Demand rates October to May, inclusive, six-tenths of summer demand rates.

Bills paid before the tenth of the month, 5 per cent. cash discount.

Power service, limited to the time after midnight and before 6 P.M., 7 cents per kilowatt hour, subject to a minimum bill 14 per cent. of summer demand rates.

The new schedule had the effect of increasing the summer rates, and was especially felt by those who had previously enjoyed the metered service, particularly the stores, hotels and other business places, and as a consequence resulted in this complaint.

The present owners acquired control of the company in 1908, and have meantime made substantial additions to the property, especially to the electric plant. This has included the erection and equipment of the station at Vineyard Haven, and extensions of its lines into that town and Edgartown. On June 30, 1915, the book value of the company's gas plant was \$24,960, and of its electric plant \$119,857, and other assets were valued at \$21,853; against which there were outstanding \$25,000 in capital stock and \$150,591 in debt. In spite of a steady increase in the number of customers and the volume of the business, as already noted the earnings of the company have been insufficient to pay any dividends on the capital stock, or, for that matter, the full amount of the interest on the floating

debt, or to make any provision for depreciation other than current repairs and renewals. At the hearings the officials of the company acknowledged that the need of additional revenue was the primary reason for the recent change in rates.

Since the petition was filed the Board has caused a careful study to be made of the company's property and the conditions surrounding its operation, from which it appears that the company was being prudently and economically managed, and that the need for additional revenue was imperative in the interests both of the company and of future adequate service for the communities supplied. The permanent population of the towns it supplies aggregates substantially 4,000, but being widely and favorably known as seaside resorts, summer visitors throng during the months of July and August to the hotels and private cottages, and, in addition, there are the usual miscellaneous places of amusement calling for light and power. In view of the exceptional conditions, probably unparalleled in any other area of supply in the State, the problem resolves itself into the determination of a rate that will give a fair reward for the services rendered.

It was urged with great force in behalf of the petitioners that a meter rate is the only fair rate. It is true that a kilowatt hour is now the established unit for measuring electricity. It represents a definite amount of energy. It will do exactly the same amount of work for one customer as for another. As between customers with like conditions of supply, it is probably the fairest basis of charge. But this, like other fundamentally sound propositions either academic or practical, is subordinate to conditions when unusual and controlling. This company's investment has been made virtually entirely to provide for the brief summer business, when the largest demand is made for the shortest possible use of electricity for the year. Moreover, the maximum demands of all of its customers are coincident. If the plant were operated for the summer season only, the company could not dispense with any of the investment which it now has, and its saving in operating expenses would be confined largely to those costs which relate directly to the production of the electricity required to carry the winter load. The situation being as it is, the company's summer customers necessarily have to bear nearly the full burden of the plant, and it is

at least doubtful whether a metered rate would provide as fair an apportionment of this burden among them as their respective demands upon the station. In view of these exceptional conditions, the company's plan of a flat rate, based upon the relative demands of its customers, with a large discount to those using electricity during months other than the summer months, has not impressed the Board as so inequitable in its theory as to warrant its discontinuance.

But, while such a rate seems to work out fairly well as applied to the ordinary customers of the company who make a reasonably steady use of their respective demands, there was considerable evidence at the hearings indicating that such might not be the case with hotels, stores and other business places. In some instances these appear to have large but intermittent demands, and in others steady use of their demands, varying, however, considerably in duration. Attention was also directed to churches which, in the nature of things, have but an occasional use of their demands. Makers of rate schedules and public boards who have had the duty of passing upon them have adopted various theories and schedules to adjust such widely differing conditions of supply. There can hardly be claimed to be any principle so sound and universal in its application as to be generally accepted, although it is common to recognize in the rate both factors of demand and consumption. But in view of the fact that the primary question is to secure a fair return, it seems unnecessary to enter into an extended discussion of the merits of different theories and methods employed under normal conditions. An alternative meter rate offered to customers of the classes named will meet the principal objection to the present schedule, however, and experience under the modified schedule during the coming season will tend to prove what further changes may be desirable. Such rate should also be extended to such other customers as desire to use cooking and heating devices, and have installed a separate circuit for that purpose.

In reaching this conclusion the Board should by no means be understood as endorsing generally a demand as superior to a meter rate, but only as related to the peculiar and exceptional circumstances of this case. If the load improves, and as it improves, a gradual change to the meter system may seem best.

There are some serious disadvantages in the present plan, and not the least is the uneconomical consumption of current by customers once their demands are established. But this last feature under present conditions affects so small a proportion of the costs, as compared with any effective plan for correcting it, that it may be neglected until the hoped-for improvement in the load factor occurs. The hearings, however, made apparent what might be reasonably expected, — that a rate based on the whole or some proportionate part of the connected load, calls for the utmost good faith on the part both of the company and of the customer. It should be applied, not as a matter of special agreement, but by rules definitely established and publicly announced. If any change in the basis is found necessary, the new rule should be open to all. Any departure from the rules in particular cases, such as were disclosed at the hearings, are improper discriminations and must be stopped.

The relation of this company to the street railway and other subsidiary companies of the Boston Electric Associates has clearly excited the suspicion on the part of many that its profits may have been improperly diverted and its customers exploited for the benefit of the allied companies. While it is true that all these companies have virtually the same management and are all served by certain of the office force and other employees, the Board is convinced, not only that the Vineyard Lighting Company has not been forced to assume more than its due share of these common expenses, but that the plan has worked advantageously in keeping at a minimum the costs affected, and that its other interests have not suffered because of the alliance. The only direct dealing which it has regularly with any of the other companies is the sale of electricity for the operation of the cars of the street railway company in the summer months. During the last season this was at the rate of 5 cents a kilowatt hour delivered at the lighting company's switchboard. Viewed from the street railway standpoint it is a high price for power. Inasmuch as it is a day load it has also the advantage of making possible a twenty-four-hour service for all of the lighting company's customers during the summer season. In any event, no exception can be taken if the sale of electricity is made to the street railway company on the lighting company's regular power schedule.

The only serious criticism of the company's service related to delays in turning on the current during dark days of the winter season, but the Board has reason to believe that this has been corrected and is a matter which does not require a formal recommendation or order. A number of specific complaints were submitted during the hearings, but they related principally to disputes over bills, and arose, for the most part, over disagreements with respect to the customers' demands and objections to the change in rate last June. Such complaints should be dealt with individually, and, so far as it is practicable to do so now, will be adjusted. They require no comment here, further than to say that the Board's authority may be invoked at any time in case disputes arise with respect to which the parties and the company are unable to reach a satisfactory agreement.

In view of the foregoing considerations the Board recommends that on and after June 1, 1916, the Vineyard Lighting Company shall, in addition to its present rate schedule, offer to sell electricity for any use to churches, hotels, stores, shops, saloons, bowling alleys and places of amusement, other than moving-picture houses, and to all other customers for heating and cooking devices who have installed a special circuit therefor, at a price of 25 cents a kilowatt hour, with a discount for prompt payment of 5 per cent. during the months of June, July, August and September, and of 40 per cent. during the remainder of the year; that it shall publicly announce, as part of its present schedule, readily comprehended rules by which the respective demands of its customers purchasing electricity under that schedule are established and determined; and that it shall charge for all electricity thereafter sold and delivered to the Oak Bluffs Street Railway Company in accordance with its regular power schedule. (May 27, 1916.)

Harold F. Hathaway, for the petitioners.

Capital Stock and Bonds.

Twenty-two applications for approval of an issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$6,806,500, and the par value of the

amount approved was \$6,281,275. In 14 cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law. In the pages following will be found the several orders and votes of the Board relating thereto; that relating to the New England Power Company will be found under the general title "Consolidations: " —

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Attleboro Gas Light Company, . .	\$58,000	\$150 00	\$87,000 00	-	Mar. 20
Cambridge Gas Light Company, . .	120,000	200 00	240,000 00	-	Feb. 12
Citizens' Gas, Electric and Power Company of Nantucket.	14,000	100 00	14,000 00	-	Mar. 10
Eastern Massachusetts Electric Company,	125,000	100 00	125,000 00	-	Apr. 17
Edison Electric Illuminating Company of Brockton.	342,600	160 00	548,160 00	-	Dec. 30
Franklin Electric Light Company, . .	10,000	100 00	10,000 00	-	Mar. 20
Gloucester Gas Light Company, . .	65,000	75 00 ¹	97,500 00	-	Mar. 27
Greenfield Electric Light and Power Company.	50,000	10 00 ²	50,000 00	-	June 22
Hingham Water Company, . . .	100,000	100 00	100,000 00	-	Aug. 17
Ludlow Electric Light Company, . .	9,000	100 00	9,000 00	-	Mar. 20
Milford Electric Light and Power Company.	62,500	100 00	62,500 00	-	Aug. 18
New Bedford Gas and Edison Light Company.	318,000	225 00	715,500 00	-	Nov. 7
Newburyport Gas and Electric Company,	57,000	130 00	74,100 00	-	June 6
New England Power Company, . .	719,000 ³	100 00	719,000 00	\$2,500,000	Mar. 29
Northampton Gas Light Company, .	35,675	28 75 ⁴	41,026 25	-	Apr. 3
Norton Power and Electric Company, .	8,000	100 00	8,000 00	-	July 10
Provincetown Light and Power Company.	60,000	100 00	60,000 00	-	Jan. 13
Randolph & Holbrook Power and Electric Company.	100,000	100 00	100,000 00	-	Mar. 10
Salisbury Water Company, . . . {	10,000 ²	100 00	10,000 00	}	Feb. 10
	10,000	100 00	10,000 00		
Shirley Electric Company, . . . {	13,750 ³	50 00 ¹	13,750 00	}	Dec. 22
	13,750	50 00	13,750 00		
Worcester Electric Light Company, .	200,000	200 00	400,000 00	-	July 10
Turners Falls Power and Electric Company. {	1,180,000	100 00	1,180,000 00	}	June 6
	100,000 ²	10 00	100,000 00		

¹ Par value, \$50.² Employees' stock.³ Preferred stock.⁴ Par value, \$25.

PETITION OF THE PROVINCETOWN LIGHT AND POWER COMPANY.

These are two applications by the Provincetown Light and Power Company, the first for the approval of the issue of original stock of the par value of \$45,000, and the second, of additional stock of the par value of \$25,000, for the purchase of the property now owned by the Provincetown Light and Power Associates, a voluntary association, for additions to the said plant and for a suitable working capital.

This corporation was organized on Aug. 6, 1914, with an authorized capital of \$45,000, for the purpose of "generating, manufacturing, storing, transmitting, furnishing, purchasing, selling, supplying, distributing, and dealing in electricity in Provincetown and in any or all other cities, towns or places in the Commonwealth of Massachusetts, for light, heat, power, and any other uses or purposes not prohibited by law; erecting, buying, selling or otherwise acquiring, leasing, operating and maintaining power plants, works, machinery, poles, wires, lines, conduits, equipment and other apparatus for the manufacture, storage, transmission, supply and distribution of electricity for any or all of the foregoing purposes; acquiring such public franchises and purchasing, or otherwise acquiring, leasing, using and holding such real and personal property as may be necessary, useful or convenient to the corporation for the purposes aforesaid; and in general engaging in the business of furnishing electrical energy and in connection therewith doing all things necessary, convenient or incidental to said business in any way or manner not prohibited by law." Its incorporators represent the persons who organized in 1913 an association known as the Provincetown Light and Power Associates, for the purpose of acquiring at foreclosure sale the property mortgaged by the Cape Light, Heat and Power Company to secure an issue of bonds. It is claimed that the property so acquired cost the Associates, including the compensation and expenses of those who examined the property and conducted the negotiations, the sum of \$23,270. The property acquired was valued by an experienced engineer at \$27,165. Since its purchase it has been operated by the Associates, and between August, 1913, and June 30, 1915, they claim to have expended upon additions to

it the further sum of \$34,440. The corporation proposes to purchase from the Associates as of June 30, 1915, all of their property, exclusive of quick assets, for its cost to them, and to issue certain additional stock for working capital.

Since the Associates purchased the property, they have installed a steam turbo generator in the plant of the Cape Cod Cold Storage Company, and the station acquired through the foreclosure proceedings has been shut down with little likelihood of any further utility save as a reserve. The building in which the latter is housed is upon leased land, and the lease has about eight years more to run. Negotiations are now in progress for the purchase of the reversion. The building stands in the appraisal at \$5,310, and its equipment at \$12,593. No allowance was made in the appraisal for its possible abandonment at the end of the term. During the past year the gross earnings of the Associates have been about \$13,000.

In view of the foregoing facts, and after a consideration of the property involved and its cost to the present owners, the Board is of the opinion that the plant to be acquired, together with a suitable working capital, may be represented by the stock hereinafter approved. The authorized capital of the corporation, however, is but \$45,000, and this amount of stock must first be issued so as to enable the stockholders to vote to increase the stock to the full amount of \$50,000.

The following is therefore adopted: —

On the petitions of the Provincetown Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of original capital stock of the par value of \$45,000 and additional stock of the par value of \$25,000 for the objects named in said petitions, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Provincetown Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 600 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the purchase of the plant of the Provincetown Light and Power Associates used in the generation, distribution and sale of electricity in Provincetown, and including all property formerly owned by the Cape Light, Heat and Power Company and acquired through the foreclosure of its bonds and all additions made thereto

by such Associates, and for a working capital; said plant to be acquired free and clear of all encumbrances and without the creation or assumption of any debt; and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Jan. 13, 1916.)

E. C. Mason, for the company.

PETITION OF THE SALISBURY WATER SUPPLY COMPANY.

This is an application by the Salisbury Water Supply Company for the approval of the issue of additional capital stock of the par value of \$25,000 and of bonds of the par value of \$25,000 for the payment of its outstanding notes and other corporate indebtedness already incurred or to be incurred.

The company received its charter on March 31, 1915, and on May 24, 1915, the Board approved of the issue of common stock to the par value of \$35,000, preferred stock of the par value of \$35,000 and bonds to the amount of \$70,000 secured by a first mortgage of its franchise and property. The proceeds of the common stock were to be applied to the acquisition of the property of the Artesian Water Company, and those of the preferred stock and bonds to "the acquisition of the land, buildings, machinery, mains, sewers and other equipment and appliances more particularly set forth and enumerated in a certain agreement dated April 10, 1915, between Charles N. Taylor and said company, a copy whereof is filed with said Board." Since that approval the securities authorized have been issued, the property of the Artesian Water Company has been transferred and the other property in question has been acquired. The hydrants required by a contract with the town of Salisbury were installed by July 1, 1915.

On Nov. 20, 1915, the company had outstanding promissory notes to the amount of \$40,000. These represented amounts claimed to have been expended for commissions on the sale

of the securities previously approved, legal and other expenses incidental to the organization of the corporation, the acquisition of its property and a profit to the contractor. The additional \$10,000 asked for is to cover certain expenses already incurred but not represented in the notes, interest during construction and the expense of disposing of the additional securities for which approval is sought.

Of the outstanding notes \$20,000 were borrowed just prior to the filing of the application, and the proceeds were devoted to the payment of certain legal services performed in connection with the organization of the corporation and the acquisition of its property, and the balance turned over to the contractor. It appeared that the agreement with Charles N. Taylor to which allusion was made in the former decision was cancelled. Mr. Taylor was one of the incorporators, and is a contractor and engineer for water works construction. His arrangement with the other incorporators, in lieu of the contract, was that he should be paid the fair value of installing the proposed system.

Upon a consideration of the cost of the requisite land and rights of way and the labor and materials furnished in performing the work, and of the character and scope of the services rendered in designing and supervising the work, the Board is convinced that the bonds and preferred stock already authorized therefor represent fully its fair value. In addition, however, the company has expended certain amounts aggregating somewhat more than \$700 for incidental expenses in connection with its incorporation and the acquisition and mortgaging of its property, and \$15,500 in commissions on the sale of its securities, including \$5,000 of the common stock. While the plant was completed last fall, the company will not realize any substantial earnings from its new property until the coming summer season, and meantime it will have paid interest and preferred dividends on the capital already raised for nearly a year. To the extent and upon the conditions hereinafter expressed these items may be represented in capital stock.

The following is therefore adopted: —

On the petition of the Salisbury Water Supply Company, pursuant to the provisions of chapter 243 of the Special Acts of the year 1915, for

the approval of an issue of additional capital stock of the par value of \$25,000 and of bonds of the par value of \$25,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Salisbury Water Supply Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 100 shares of common and 100 shares of preferred stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Nov. 20, 1915, and to no other purpose; and that to provide for the extinguishment of commissions on the sale of securities the company shall lay aside in equal yearly instalments out of its earnings, before dividends are paid on its common stock, such amounts as shall be sufficient to call and retire on or before ten years from the date hereof its first mortgage bonds to the amount of \$10,000 at par.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport. (Feb. 10, 1916.)

PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This is an application by the Cambridge Gas Light Company for the approval of an issue of additional capital stock of the par value of \$120,000 for the payment of existing indebtedness incurred for additions to and extensions of its plant.

Between Oct. 31, 1913, and Dec. 31, 1915, the net additions to the company's plant appear to have cost over \$385,000, principally in the construction of a new holder. This expenditure is represented in its promissory notes which were outstanding on the latter date to the amount of \$400,300.

The following is therefore adopted: —

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of

\$120,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 1,200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Feb. 12, 1916.)

A. E. Pillsbury, for the company.

PETITION OF THE RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

This is an application by the Randolph and Holbrook Power and Electric Company for the approval of an issue of new capital stock of the par value of \$140,000 for the purchase of the property, franchises, permits, rights and grants now owned by the Randolph and Holbrook Light and Power Associates, a voluntary association, for additions to the said plant now being or about to be made, and to provide a suitable working capital for the corporation.

This corporation is an electric company organized under the general law on July 2, 1915, with an authorized capital of \$150,000. Its incorporators represent a voluntary association known as the Randolph and Holbrook Light and Power Associates, which was organized on Aug. 3, 1914, and assumed an agreement for the purchase of the electric plant and property formerly owned and operated by the late Charles Doughty under the name of the "Randolph and Holbrook Electric Light Company," and on Jan. 1, 1912, leased to and thereafter operated by Harold L. Daggett. When this lease was made an

inventory was taken and the electric property leased was subsequently valued at \$40,483 and the real estate at \$33,593, a total of \$74,076. Since this lease, and up to June 30, 1915, it is claimed that expenditures upon the plant, mostly upon the distribution system, have amounted to \$47,543. It was proposed to devote the proceeds of the capital, whose approval is sought, to the purchase, for \$121,619, of the property and plant in question, and of certain meters and transformers for \$4,910, and the balance for a working capital.

The generating station included in the lease to Daggett is a part of the factory property of the late Charles Doughty. After the lease electricity was purchased from the Weymouth Light and Power Company, and there is little likelihood of the generating apparatus being further used, save in emergencies. The boilers, however, supply steam to the shops on the premises, and are operated by the tenants for this purpose, and in consequence the station is available at all times for such emergencies. In the appraisal mentioned the land is carried at \$7,000, the buildings at \$26,593 and the steam and electric plants at \$11,415 and \$7,700, respectively. After the application was filed, \$20,000 of the amount asked for was withdrawn as representing property not needed by the new company for the manufacture or distribution of electricity. During the past year the earnings of the Associates have exceeded \$25,000. The meters and transformers in question are already installed upon the Randolph and Holbrook lines, but are owned and were furnished by the Weymouth company.

After a consideration of the foregoing facts and of the value and utility to this new company of the property to be acquired, the Board is of the opinion that the amount of permanent capital to be issued to represent it and a suitable working capital should not exceed the number of shares hereinafter approved.

The following is therefore adopted: —

On the petition of the Randolph and Holbrook Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of new capital stock of the par value of \$140,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Randolph and Holbrook Power and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 49 shares to the purchase from the Weymouth Light and Power Company of the transformers and meters owned by it but installed on the lines in Randolph and Holbrook, and the proceeds of 951 shares to the purchase, free and clear of all encumbrances, of the plant and property of the Randolph Light and Power Associates described in a lease from Charles W. Sabine, Jr., executor of the will of Charles Doughty, to Harold L. Daggett, dated Nov. 29, 1911, a copy whereof is filed with the Board, and all additions thereto, and for a working capital. (March 10, 1916.)

E. C. Mason, for the company.

PETITION OF THE CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

This is an application by the Citizens' Gas, Electric and Power Company of Nantucket for the approval of an issue of additional capital stock of the par value of \$14,000 for the purpose of paying indebtedness already incurred in making extensions and alterations of its plant.

On Jan. 1, 1916, the company had outstanding promissory notes to the amount of \$16,250. Between Dec. 31, 1906, and Jan. 1, 1916, the net additions to the company's plant appear to have exceeded \$21,000, towards which \$6,000 were provided from an issue of bonds approved as of the earlier date. Of this amount over \$12,600 have been expended during the past two years under the direction of the present management, chiefly upon the electric plant.

The following is therefore adopted: —

On the petition of the Citizens' Gas, Electric and Power Company of Nantucket, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$14,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens'

Gas, Electric and Power Company of Nantucket, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 140 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Jan. 1, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 10, 1916.)

PETITION OF THE ATTLEBORO GAS LIGHT COMPANY CORPORATION.

This is an application by the Attleboro Gas Light Company Corporation for the approval of an issue of additional capital stock of the par value of \$58,000 for the purpose of paying indebtedness and of making additions to and alterations in the plant buildings, machinery and street mains.

On Feb. 1, 1916, the company had outstanding promissory notes to the amount of \$25,000. A portion of this debt was due to the recent purchase of a large tract of land as a site for new works. The company has, however, determined meantime not to build new works, but to purchase gas from the Taunton Gas Light Company, and the land in question will probably never be utilized for the purpose for which it was bought. The balance of the notes to the amount of \$16,000 represent expenditures upon additions to the mains and meters for which no other resources have been available.

The present management proposes to build a high-pressure main to the Norton boundary to connect with the pipe line which the Taunton company is to construct through Norton for the supply of Mansfield, and to erect an additional holder upon the site of the present Attleboro works with the necessary incidental structures and apparatus. The estimated cost of this construction, including some extensions of the distributing mains, is approximately \$90,000.

The following is therefore adopted: —

On the petition of the Attleboro Gas Light Company Corporation, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$58,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleboro Gas Light Company Corporation, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 580 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 106 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 1, 1916, and the proceeds of 474 shares to the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Attleboro Sun," a newspaper published in the city of Attleboro. (March 20, 1916.)

PETITION OF THE FRANKLIN ELECTRIC LIGHT COMPANY.

This is an application by the Franklin Electric Light Company for the approval of an issue of additional capital stock of the par value of \$10,000 for the payment of liabilities incurred for additions and extensions to its plant and property.

On May 16, 1913, the Board approved an issue of additional capital stock by this company, the proceeds of which to the amount of \$7,000 were to be devoted to the cost of additions to its plant made subsequent to Feb. 28, 1913. Since the latter date and prior to Dec. 31, 1915, the company appears to have expended for that purpose somewhat more than \$32,000. On Dec. 31, 1915, its promissory notes outstanding amounted to \$29,500.

The following is therefore adopted: —

On the petition of the Franklin Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for

the approval of an issue of additional capital stock of the par value of \$10,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Franklin Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 100 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (March 20, 1916.)

PETITION OF THE LUDLOW ELECTRIC LIGHT COMPANY.

This is an application by the Ludlow Electric Light Company for the approval of an issue of additional capital stock of the par value of \$9,000 for the payment of its floating indebtedness incurred for new constructions, extensions and permanent improvements.

Since the issue of this company's original capital stock on Sept. 25, 1914, and the devotion of the proceeds to the purchase of the electric lines of the Ludlow Manufacturing Company, it has erected a high-tension line to the Chicopee boundary for the purpose of obtaining electricity from the Turners Falls Power and Electric Company, and a transformer station in Ludlow, and has made some extensions of its distributing system. These additions have cost somewhat more than \$15,000. On Dec. 31, 1915, the company had outstanding promissory notes to the amount of \$19,500.

The following is therefore adopted: —

On the petition of the Ludlow Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of

\$9,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Ludlow Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 90 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Springfield Daily Republican," a newspaper published in the city of Springfield. (March 20, 1916.)

PETITION OF THE GLOUCESTER GAS LIGHT COMPANY.

This is an application by the Gloucester Gas Light Company for the approval of an issue of additional capital stock of the par value of \$117,000 for the payment of the floating indebtedness of the company incurred in the enlargement of its plant and extensions of its distributing system, and also for further proposed enlargements and extensions thereof.

The last approval of stock for this company was on Dec. 7, 1903, and provided funds to the amount of \$90,000 to take care of its floating debt of \$75,000 outstanding on Oct. 30, 1903, and for future additions to its property. Considerably more than this balance was subsequently expended upon its plant out of surplus earnings and borrowed money, and by June 30, 1910, another floating debt of \$23,500 had been created therefor. In the fall of that year the present owners acquired control of the company, and between June 30, 1910, and Oct. 26, 1915, the further expenditures upon the plant aggregated substantially \$65,000. The company had outstanding on the last-named date promissory notes to the amount of \$108,000, a part of which, however, appear to have been issued to provide money for the payment of dividends declared since June 30,

1910. Moreover during the last-named period, by reason of the dividends paid, no earnings have been available for depreciation aside from current repairs and renewals. Certain street extensions about to be made at the time the application was filed were estimated to cost \$9,000.

The directors of the company have fixed \$62.50 a share (on a par value of \$50) as the price at which the new shares shall be offered to the stockholders. In 1903 the market value of the stock then approved was determined, as required by law, to be \$90 a share, and was offered to and taken by the stockholders at that price. The company was then earning and paying dividends at the rate of 12 per cent. a year. Since 1903 its regular dividends have continued at the same rate, save during the years 1905, 1906 and 1907, when but 10 per cent. was paid. The two extra dividends which have been paid since 1910, aggregating 15 per cent., may be disregarded in the discussion of the price of the stock because not earned. In 1910 the stock was acquired by its present owners, the Massachusetts Lighting Companies, a voluntary association issuing without any public supervision its own common and preferred shares based chiefly on the securities of this and certain other gas and electric companies of the State. In consequence, the stock of the Gloucester company has since 1910 been withdrawn from the market, and the new shares which it is now proposed to issue will have to be offered to, and doubtless will be taken by, the association, and will not reach investors save indirectly by further issues of the shares of the association. The notes outstanding are owned by the association, and at the time of the hearing bore $5\frac{1}{2}$ per cent. interest. There was no evidence of any change in the policy of the directors with respect to the rate of dividend to be hereafter paid, although doubt of the company's ability to continue the present dividend was admitted. But, however this may be, it is obvious that what is proposed is the conversion of the existing $5\frac{1}{2}$ per cent. notes into stock which there is every reason to expect will receive at the issue price proposed a return considerably in excess of the cost of carrying its present debt. In the opinion of the Board the price fixed by the directors is materially lower than would, if the company were independent of the holding association, insure a ready

market for the new shares, and is so low as to be inconsistent with the public interest.

The following is therefore adopted: —

On the petition of the Gloucester Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$117,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose of which such issue is authorized, taking into consideration the resources of the company available or which might have been available for said purpose, it is —

Ordered, That the Board hereby approves of the issue by the Gloucester Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$75 a share, as determined by the Board under the provisions of section 43 of said chapter, of 1,300 shares of new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,180 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and the proceeds of 120 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 27, 1916.)

Guy W. Cox, for the company.

PETITION OF THE NORTHAMPTON GAS LIGHT COMPANY.

This is an application by the Northampton Gas Light Company for the approval of an issue of additional capital stock of the par value of \$54,500 for the payment of the floating indebtedness of the company incurred in the enlargement of its plant and extension of its distributing system.

At the hearings the city of Northampton was represented by the city solicitor, who appeared in opposition to the proposed issue.

The last approval of stock for this company was on Oct. 7, 1907, and provided funds to the amount of \$26,400, of which \$17,490 were to be devoted to the payment of its floating debt outstanding on June 30, 1907, and \$8,910 to the cost of additions to plant subsequent to that date. Besides the aforesaid \$8,910 considerably more was expended on the plant out of earnings in the period between June 30, 1907, and June 30, 1910, when the company had no floating debt and was only liable for its current accounts payable. At the close of that year the present owners, the Massachusetts Lighting Companies, acquired control of the stock. Between June 30, 1910, and Oct. 26, 1915, further expenditures upon the company's plant and property (including the purchase of the land hereinafter referred to) have aggregated \$48,000. The company had outstanding on Oct. 26, 1915, promissory notes to the amount of \$63,500. Subsequently the company's floating debt was increased by \$1,000, one-half of which had been spent prior to the hearing, it was claimed, for construction purposes.

About four years ago, the Light, Heat and Power Corporation, a company controlled by the same owners, bought a tract of land adjoining the gas company's works for which it paid in the neighborhood of \$17,850, and subsequently sold to the gas company for \$24,756.43. A part of this tract the latter company has, since Oct. 26, 1915, agreed to sell to the city for \$10,000. Pending the hearings restitution was made by the Light, Heat and Power Corporation of the profit taken in connection with the original purchase of the land in question, and, after deducting the amounts realized from the foregoing sale and the return of said profit, the balance of the plant expenditures since June 30, 1910, which remains unprovided for, amounts to \$31,000. Certain of the expenditures, however, were necessitated by a reconstruction of a portion of the plant, and many of them were made through the medium of the Light, Heat and Power Corporation in a manner to yield the owners of the gas light company's stock a substantial profit over and above the actual cost of the labor and materials in the open market.

In view of the foregoing facts, and upon a consideration of the character and fair cost of the additions made by the com-

pany to its plant, the Board is of the opinion that to the extent hereinafter authorized the existing floating debt may be represented in capital stock.

The following is therefore adopted: —

On the petition of the Northampton Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$54,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, taking into consideration the resources of the company available or which might have been available for said purpose, it is —

Ordered, That the Board hereby approves of the issue by the Northampton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$28.75 a share, as determined by its directors, of 905 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (March 27, 1916.)

Guy W. Cox, for the company.

T. J. Hammond, for the city.

Amendment of Order.

Whereas, By a decision adopted on March 27, 1916, the Board approved of the issue by the Northampton Gas Light Company, at the price of \$28.75 a share, of 905 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915; and

Whereas, In assigning its reasons for said decision, the Board said, "Between June 30, 1910, and Oct. 26, 1915, further ex-

penditures upon the company's plant and property (including the purchase of the land hereinafter referred to) have aggregated \$48,000;" and

Whereas, It now appears that the purchase price of the land referred to in said decision was not to the extent of \$15,010 included in said sum of \$48,000, but was carried in the said company's accounts as an "investment;"

Now, Therefore, It is —

Voted, That so much of said order as relates to the amount of stock authorized by the Board to be issued by said company is hereby amended so as to read as follows: —

Ordered, That the Board hereby approves of the issue by the Northampton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$28.75 a share, as determined by its directors, of 1,427 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and to no other purpose. (April 3, 1916.)

PETITION OF THE EASTERN MASSACHUSETTS ELECTRIC COMPANY.

This is an application by the Eastern Massachusetts Electric Company for the approval of an issue of original capital stock of the par value of \$250,000, the proceeds thereof to be used in paying the expenses of incorporation, acquiring the necessary property and rights for, and constructing and equipping, transmission lines connecting the plants of Salem Electric Lighting Company at Salem, Malden Electric Company at Melrose and Suburban Gas and Electric Company at Revere, and providing a proper working capital.

This corporation is an electric company organized on Aug. 30, 1915, under the provisions of chapter 742 of the Acts of the year 1914, with an authorized capital of \$250,000. Its incorporators represent the trustees of a voluntary association known as the North Boston Lighting Properties, who own or control the stocks of the three other companies above named. The new company has secured substantially all the private rights of way and locations for street crossings necessary for the construction

of a high-tension transmission line from a point on Highland Avenue in the outskirts of Salem, through Salem, Peabody, Lynn, Lynnfield, Wakefield and Saugus to a point on the Melrose-Saugus line. At the termini indicated substations are to be erected for receiving or delivering the electricity to be transmitted. From them the line is to extend at the Salem end through underground conduits of the Salem Electric Lighting Company to its power station on tidewater, and at the Melrose end overhead to Heyward Street and thence through underground conduits of the Malden and Suburban companies to their respective stations. The cables for the underground extensions are to be furnished and owned by the new company, but are to be installed, operated and maintained by the old companies through whose territories they respectively pass.

The line is designed for operation at 22,000 volts, and is to have a double circuit. The overhead construction is over 9 miles in length, and the underground about $1\frac{1}{2}$ miles in Salem and about 4 miles in Melrose, Malden and Revere. The estimated cost of the line, including the rights of way and organization expenses, exceeds \$250,000. Most of the rights of way have already been acquired, and much of the material of the line has been contracted for. But as the company will have no occasion, so far as its present plans were disclosed, for any additional capital outlay, it seems more expedient to authorize at this time an issue of stock merely on account of the estimated cost, and postpone, until its completion and known actual cost, approval of the balance of the stock necessary therefor.

The importance of the new line to the future destinies of the three plants which it will connect is manifest. Its justification must rest upon its resulting in a more economical and efficient supply of electricity for all three of the communities served, taking into account the existing, as well as the new, investments. There was some discussion at the hearing as to whether or not, assuming the expediency of linking these three stations by the proposed line, the public interest would be better served by its ownership by this new corporation or by one of the existing corporations. This is, however, a matter in which the promoters of the new corporation have freely chosen their own

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course, and in the opinion of a majority of the Board it is not open for discussion in the present proceeding. It is mentioned so that it may be clearly understood that the majority have expressed no opinion with respect to it, but have reserved it for consideration whenever it may become involved in the rates or other public relations of either or all of the three companies in question.

The following is therefore adopted:—

On the petition of the Eastern Massachusetts Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of original capital stock of the par value of \$250,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Eastern Massachusetts Electric Company, in conformity with all the requirements of law relating thereto, of 1,250 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of obligations incurred by the company in the construction of transmission lines connecting the plants of the Salem Electric Lighting Company at Salem, Malden Electric Company at Melrose and Suburban Gas and Electric Company at Revere, and to no other purpose. (April 17, 1916.)

B. N. Johnson, for the company.

Dissenting Opinion of Commissioner Schaff.

I am unable to join my colleagues in approving the capital asked for, for the reason that it is the creation of a distinctly superfluous public service corporation, since under section 128, chapter 742 of the Acts of 1914, the Salem Electric Lighting Company, from which the supply of electricity is to be bought, is fully authorized, subject to the Board's approval, to construct the lines in question. Moreover, the creation of this corporation is a departure from the policy of the State in this, that there is no opportunity for direct appeal by the people whom it serves and is inconsistent with the declared policy of the Board in the "Sliding Scale" case now before the Legislature, which is urged to pass an act compelling the Boston Consolidated Gas Company to free itself from its ties with the

Massachusetts Gas Companies, a voluntary association. The Eastern Massachusetts Electric Company will be in the hands of a like voluntary association, known as the North Boston Lighting Properties, which owns and controls the stock of the Salem, Malden and Suburban companies. It will have no customers save its fellow subsidiaries of the North Boston Lighting Properties, and it may fairly be predicted that it will absorb the surplus profits of the subsidiary companies, which should go to writing off so much of the dead capital in the Malden and Suburban companies as it duplicates. The State has extended every reasonable power and facility for corporations to unite for their own and the public's welfare, and circumstances being such as they are, there is no justifiable reason, it seems to me, for a go-between corporation, and especially one of this character.

MORRIS SCHAFF,
Commissioner.

PETITION OF THE NEWBURYPORT GAS AND ELECTRIC COMPANY.

This is an application by the Newburyport Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$57,000 for the payment of the floating indebtedness already incurred for new constructions, extensions and permanent improvements to its plant and property.

The last approval of stock for this company was on June 16, 1905, in which, after making provision for its floating debt, \$15,000 of the proceeds of the stock authorized were to be devoted to certain additions to the gas plant made subsequent to April 1, 1905. Between that date and June 30, 1915, besides these additions the company has expended upon its property over \$140,000 and had outstanding on the latter date promissory notes to the amount of \$72,500. Shortly after June 30, 1915, the control of the company passed to new owners, and they decided upon and began the erection of a new electric generating station and have also extended the company's lines into West Newbury. Upon these and other minor additions to the plant they have expended, since June 30, 1915, over \$57,000. On March 31, 1916, the company had outstanding promissory notes to the amount of \$125,000.

The following is therefore adopted:—

On the petition of the Newburyport Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for approval of an issue of additional capital stock of the par value of \$57,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Newburyport Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$130 a share, as determined by its directors, of 570 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport. (June 6, 1916.)

PETITION OF THE TURNERS FALLS POWER AND ELECTRIC COMPANY.

This is an application by the Turners Falls Power and Electric Company for the approval of an issue of additional common stock of the par value of \$1,180,000 and of employees' stock of the par value of \$100,000 for the payment of indebtedness now or hereafter incurred for new constructions, extensions and permanent improvements to its plant and property.

On March 11, 1915, the Board approved of the consolidation of the Turners Falls Company with the Turners Falls Power and Electric Company. (formerly the Amherst Power Company). In the consideration of that consolidation a comprehensive exhibit of the physical property and financial history and condition of the two companies was made up to Dec. 31, 1914. The consolidation was not effected until April 15, 1915, but the result was simply to merge the properties and their outstanding liabilities, both debt and capital stock. At the

time of the consolidation the Turners Falls Company was in the midst of an enlargement of its hydro-electric development at Turners Falls, and on Dec. 31, 1914, it had already expended upon this new work over \$1,500,000. Meantime the work then in progress has been completed, the remaining section of its dam has been rebuilt and its height increased, and the company is now engaged in adding another section and unit to its new power station. On this work it appears to have expended considerably more than \$1,500,000 between Dec. 31, 1914, and March 31, 1916, and has also made substantial additions to its transmission lines and other equipment and property. On the latter date there were outstanding promissory notes to the amount of \$1,625,000.

So far as the Board is informed this is the first instance of the exercise of the powers to issue employees' stock granted by sections 32, 33 and 34 of chapter 742 of the Acts of the year 1914, originally appearing in chapter 209 of the Acts of the year 1886. In substance these are that a company may issue stock to be held only by its employees, the shares of which shall be of a par value of \$10 each and of an aggregate par value not exceeding two-fifths of the company's outstanding capital stock. Such shares may be paid for in monthly installments of \$1 a share, and are entitled to dividends at the same rate as declared on the common stock. But they cannot be sold and transferred save to another employee or to the corporation itself, and it is authorized to prescribe in its by-laws the number of shares to be held by any one employee and a method of transfer and redemption of stock held by a person who ceases to be an employee. In this case the company has placed the limit at not exceeding 200 shares for each employee, and has provided for redemption at par upon thirty-day notice from an employee or his legal representative in case of his decease, and for a compulsory sale at par to the company or another employee if, in the event of death, stock is not redeemed or sold to another employee within two years, or, in the event of termination of employment, within three months. It is also provided that an employee shall have one vote for each 10 shares held by him. Obviously, in case of an increase of capital, the requirement of offering the additional stock to existing stock-

holders does not apply to holders of employees' stock. On the other hand, the other requirements do apply and especially that the proceeds must be devoted to the same purposes as the proceeds of common or preferred stock.

As already indicated, the legislative sanction has long been given to the issue of such stock; and the Board at the hearing was impressed with its possible advantages over certain of the so-called welfare or profit-sharing plans for enlisting the interest of employees in the companies they serve. By means of such stock employees have an opportunity, as a matter of right and not of selection, save the continuance of their employment, to become financially interested in the property to whose prosperity they are contributing. While the restrictions upon the transfer of such stock imposed by the statute, and apparently necessary to keep it strictly an employees' stock, limit materially the market in case of sale, yet the right of redemption, practically in preference to all other stockholders, gives unusual security to the stock, and therefore affords an additional incentive for employees to choose this investment for their savings.

The following is therefore adopted: —

On the petition of the Turners Falls Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of the issue of additional common stock of the par value of \$1,180,000 and of employees' stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amounts of stock are reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Turners Falls Power and Electric Company, in conformity with all the requirements of law relating thereto, of 11,800 shares of common stock of the par value of \$100 each, at the price of \$100 a share, as determined by its directors, and of 10,000 shares of employees' stock of the par value of \$10 each, at the price of \$10 a share, as determined by its directors; the proceeds of both classes of stock to be applied to the payment and cancellation of equal amounts of the obligations of the company represented by its promissory notes outstanding on March 31, 1916, and to no other purpose.

And if any shares of said common stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such common shares shall

be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (June 6, 1916.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

This is an application by the Greenfield Electric Light and Power Company for the approval of an issue of employees' stock of the par value of \$50,000, the proceeds to be applied to the payment of indebtedness now or hereafter incurred for new constructions, extensions and permanent improvements to its plant and property, and to the acquisition of employees' stock in accordance with its by-laws.

Between June 30, 1915, and April 30, 1916, the company appears to have expended upon additions to plant, in excess of the proceeds of the stock heretofore approved therefor, more than \$70,000. On the latter date it had outstanding promissory notes to the amount of \$110,000.

The issue of employees' stock has been considered recently in approving capital for the Turners Falls Power and Electric Company. The terms upon which the stock in the present case is to be issued are identical and do not require further discussion here. It is proposed, however, that in this case the proceeds may be devoted, not only to plant additions, but also to the acquisition of employees' stock as provided in the by-laws. Questions relative to the status of redeemed employees' stock, the source of the funds for such redemption and its reissue after redemption may well stand until the contingency arises. Upon its original issue, however, the proceeds of such stock should be applied to the same purposes as in the case of common or preferred shares.

The following is therefore adopted: —

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of the issue of employees' stock of the par value of \$50,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$10 a share, as determined by its directors, of 5,000 shares of employees' stock of the par value of \$10 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on April 30, 1916, and to no other purpose. (June 22, 1916.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This is an application by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000 for the purpose of paying outstanding indebtedness incurred for additions to plant, and also for increasing the capacity of its generating station and adding to its street lighting equipment.

Between Oct. 31, 1914, and May 31, 1916, the company's expenditures upon additions to its plant have considerably exceeded the promissory notes which were outstanding on the latter date to the amount of \$270,000. It had also on that date contracted for machinery and equipment for a substantial increase in the generating capacity of its station, and had placed orders for the installation of 150 additional luminous arc lamps in its street lighting system. This new work, exclusive of certain miscellaneous equipment and line extensions, was estimated to cost over \$250,000.

The following is therefore adopted: —

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,350 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 31, 1916, and the proceeds of 650 shares

to the payment of the cost of additions to plant made subsequent to said thirty-first day of May.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram," the "Worcester Gazette" and the "Worcester Post," newspapers published in the city of Worcester. (July 10, 1916.)

Geo. T. Dewey, for the company.

PETITION OF THE NORTON POWER AND ELECTRIC COMPANY.

This is an application of the Norton Power and Electric Company for the approval of an issue of original capital stock of the par value of \$8,000 for the purchase of the property, franchises, permits, rights and grants owned by the Norton Electric Light and Power Company, to pay for certain additions thereto and to provide a suitable working capital.

The first-named corporation is an electric company organized on May 12, 1916, under the general law, with an authorized capital of \$8,000. The last-named company, which has heretofore distributed and sold electricity in the town of Norton, was on April 10, 1916, adjudged a bankrupt. In the bankruptcy proceedings its plant was appraised at \$6,933. Upon the petition of the trustee in bankruptcy the referee has approved of the private sale of its property to the first-named company for the sum of \$5,800, plus \$275 for certain improvements and additions thereto since Jan. 1, 1916, and the court and other fees and expenses incidental to the bankruptcy proceedings, estimated at not less than \$683. The new company has also determined upon certain extensions of the existing lines, the estimated cost of the one to be immediately undertaken exceeding \$1,000. The old company has been purchasing electricity from the Norton & Taunton Street Railway Company. The incorporators of the new company control the Union Light and Power Company, which is already supplying

electricity to the municipal plant of Mansfield. It is proposed to extend this line for the supply of the new company.

The following is therefore adopted: —

On the petition of the Norton Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of original capital stock of the par value of \$8,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Norton Power and Electric Company, in conformity with all the requirements of law relating thereto, of 80 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 68 shares to the acquisition, free and clear of incumbrances, of the plant and property of the Norton Electric Light and Power Company now in the possession or control of its trustee in bankruptcy and shown in the schedule of its property on file in the bankruptcy court, and the proceeds of 12 shares to the payment of the cost of additions to plant made subsequent to July 1, 1916. (July 10, 1916.)

E. C. Mason, for the company.

PETITION OF THE HINGHAM WATER COMPANY.

This is an application by the Hingham Water Company for the approval of an issue of additional capital stock of the par value of \$200,000 to pay floating indebtedness already incurred for new construction, extensions and permanent improvements to its plant and property, and for such further construction, extensions and improvements as are now necessary for the increased demands of its territory.

The company has outstanding capital stock to the amount of \$300,000. By section 1 of chapter 482 of the Acts of the year 1914 it was authorized to increase its capital stock to \$500,000, but by the provisions of chapter 787 of the acts of the same year all stock thereafter issued requires the approval of this Board.

On June 30, 1916, it had outstanding promissory notes to the amount of \$28,535, which appear to represent expenditures upon its plant not otherwise provided for and incurred prin-

cipally during the year then ending. Extensions of its mains in Hingham and Hull during the present year, and especially in the new section of State road in Hingham, are estimated to cost over \$70,000. Other extensions in these towns are anticipated by the company, but will not be undertaken during the present year, and possibly not during the year to come.

The following is therefore adopted:—

On the petition of the Hingham Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Hingham Water Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 285 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 715 shares to the payment of the cost of extensions of its mains in Hingham and Hull subsequent to said thirtieth day of June.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Aug. 17, 1916.)

Chas. B. Barnes, for the company.

PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This is an application by the Milford Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$62,500 for the payment of the floating indebtedness of the company incurred for additions to its plant and distributing system, and also for further proposed additions thereto.

On June 30, 1916, the company had outstanding promissory notes to the amount of \$69,300. Since the last approval of securities its expenditures upon its plant in excess of the provision then and meantime made therefor have exceeded \$50,000. It has recently arranged for the purchase of electricity from the New England Power Company. The completion of the necessary transmission line and of a transformer station and extensions of its distributing lines during the present season are estimated to cost over \$27,000.

The following is therefore adopted: —

On the petition of the Milford Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of 1914, for the approval of an issue of additional capital stock of the par value of \$62,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Milford Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 625 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 500 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 125 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provision of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Aug. 18, 1916.)

Guy W. Cox, for the company.

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This is an application by the New Bedford Gas and Edison Light Company for the approval of an issue of additional capital stock of the par value of \$318,000 for the purpose of paying

existing indebtedness incurred for permanent additions to its plant or for additions and extensions to the plant which may be required in the immediate future.

The company has begun and partially erected a new electric generating station. With the generating equipment already installed or to be removed from the old to the new station, and certain generating equipment which has been contracted for, the new station will have a capacity of 37,000 kilowatts. The estimated cost of completing the work now in progress or under contract considerably exceeds \$1,700,000. Of this amount over \$615,000 had been expended up to Sept. 1, 1916, exclusive of \$125,000 for additional land for the new station. When the new station is in operation the old station will be dismantled and charged off, and such adjustment in the company's accounts should be made so that only the cost of the net increase in the company's generating capacity shall be represented in its permanent capital.

The following is therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$318,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company, in conformity with all the requirements of law relating thereto, at the price of \$225 a share, as determined by its directors, of 3,180 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company incurred in the construction of its new electric generating station subsequent to Sept. 1, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "New Bedford Evening Standard" and the "New Bedford Morning Mercury," newspapers published in the city of New Bedford. (Nov. 7, 1916.)

PETITION OF THE SHIRLEY ELECTRIC COMPANY.

This is an application by the Shirley Electric Company for the approval of an issue of additional capital stock of the par value of \$27,500 of which one-half shall be common and one-half preferred, for the payment and cancellation of its outstanding promissory notes.

On Sept. 18, 1916, the company had outstanding promissory notes to the amount of \$41,450. Between Oct. 30, 1915, and Sept. 18, 1916, it had constructed a high-tension line over a private right of way from Shirley to Pepperell, and it has also extended and reconstructed portions of its distribution system in Shirley. Its expenditures for the several purposes may properly be represented by the stock for whose issue approval is sought.

The following is therefore adopted: —

On the petition of the Shirley Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$27,500, of which one-half shall be common and one-half preferred, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Shirley Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$50 a share, as determined by its directors, of 275 shares of common and 275 shares of preferred new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Sept. 18, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Dec. 22, 1916.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY
OF BROCKTON.

This is an application by the Edison Electric Illuminating Company of Brockton for the approval of an issue of additional capital stock of the par value of \$492,000 to retire its floating indebtedness and to provide funds for the acquisition of new plant and property.

The company recently began the erection of a substantial addition to its generating station in East Bridgewater and of a substation on the site of its original station in Brockton. Upon these undertakings it appears to have expended over \$84,000 prior to June 30, 1916, represented to the amount of \$50,000 in promissory notes outstanding on that date. The cost of completing this work is estimated at \$525,000, and of other work in process of construction at a little over \$50,000 more. Other work which the company is definitely planning to undertake, together with the usual extensions of the distributing system during the common year, is estimated to cost over \$300,000 more. But it appeared that on account of the prevailing high prices of labor and materials much of this work will be postponed until absolutely required to maintain adequate and efficient service. Under such circumstances it does not seem necessary to go farther at the present time than a reasonable provision on account of the Company's immediate needs. The work in process or in contemplation not now provided for can be considered at the time of the next application for the approval of stock.

The directors of the company have fixed the price at which the new shares shall be offered to the stockholders at \$140 a share on a par value of \$100 a share. For a period of six years the company has paid regular dividends at the rate of 8 per cent., and recent sales of the stock appear to have been at prices in excess of \$184 a share. In the opinion of the Board the price fixed by the directors is materially lower than will insure a ready market for the stock, and is so low as to be inconsistent with the public interest.

The following is therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Brockton, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$492,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Brockton, in conformity with all the requirements of law relating thereto, at the price of \$160 a share, as determined by the Board under the provisions of section 43 of said chapter, of 3,426 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 312 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 3,114 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and the "Brockton Daily Times," newspapers published in the city of Brockton. (Dec. 30, 1916.)

Consolidations.

NEW ENGLAND POWER — CONNECTICUT RIVER TRANSMISSION CONSOLIDATION.

This is the joint application of the New England Power Company and the Connecticut River Transmission Company for the approval of their consolidation or merger under the name of "New England Power Company," required by the provisions of chapter 742 of the Acts of the year 1914; and, as one of the terms of said consolidation or merger, for the approval of the issue by the consolidated company of additional preferred capital stock of the par value of \$719,000 and of bonds of the face value of \$2,500,000 in payment for or for the acquisition of or the discharge of obligations incurred for or in connection with certain transmission lines, and extensions and additions thereto

in course of construction, the construction of a new hydro-electric plant and certain enlargements and improvements to the existing plants of said Power company.

After due notice public hearings as required by law were held on this application.

Certified transcripts from the records of said companies have been filed, from which it appears that the terms of the consolidation or merger have been approved at meetings called for the purpose by votes of more than two-thirds in interest of each of the constituent companies passed since the filing of the application.

The New England Power Company was organized on Aug. 21, 1911, under the Business Corporation Law, with an authorized capital of \$1,500,000 for the following purposes among others: —

To engage in the business in all its branches, of producing, selling and delivering power of various kinds, and especially to purchase, acquire, hold, lease, sell, manage, control and utilize waters, water rights and water powers, and to construct, purchase or otherwise acquire and hold, own, lease, maintain and operate dams, power houses, canals, and any structures, building or appurtenances necessary, useful or convenient in the judgment of the corporation for the development, utilization, distribution, delivery, sale or turning to account in any manner of waters, water rights, water powers or any power or product derived or derivable in any form.

To acquire, hold, own and use in any lawful manner and so far as it lawfully may do, any real or personal property or rights, titles, franchises or easements, necessary, useful or convenient in the judgment of the corporation to enable it to carry out any of the purposes described in the foregoing paragraph.

Since its organization it has acquired the necessary lands and rights for four hydro-electric developments on the Deerfield River in Massachusetts and a storage reservoir near the source of the east branch of said river in the towns of Somerset and Stratton, Vt. Three of the power plants in question have an installed capacity of 6,000 kilowatts each, and the fourth an installed capacity of 17,000 kilowatts. The storage reservoir has a contributory drainage area of over 30 square miles, and is formed by an earth dam about 2,100 feet long, and provides storage for 20,000,000,000 gallons of water. The three smaller

developments have been in operation since 1913, and the larger development for about a year.

For the purpose of financing the acquisition and construction of the foregoing property the company mortgaged the same March 23, 1912, to secure its first mortgage, forty-year, 5 per cent. bonds dated July 1, 1911, in the aggregate principal sum of \$14,000,000. Of these bonds, \$3,500,000 have already been issued. It has also borrowed for this same purpose on coupon notes the further sum of \$214,000. In addition the company has issued from time to time for cash and property its capital stock of the par value of \$5,000,000 divided equally between common shares and 6 per cent. preferred shares. It has never engaged directly in the business of generating and selling electricity, but its property is under lease to and is operated by the Connecticut River Transmission Company.

The latter company is a corporation organized under the provisions of chapter 110 of the Revised Laws on Feb. 5, 1908, with an authorized capital of \$10,000. Its original purpose was duly changed on Nov. 22, 1909, to read as follows: —

The corporation is constituted for the purpose of generating, manufacturing, storing, transmitting, furnishing, purchasing, and selling electricity for mechanical, manufacturing, railroad, railway, and heating purposes, and for the use of municipalities and companies lawfully engaged under the laws of this commonwealth in the business of furnishing electricity for light, heat or power; and for the erection and maintenance of poles, lines, conduits and wires for the transmission of electricity for the foregoing purposes.

It was incorporated by the interests controlling the Connecticut River Power Company of New Hampshire, a Vermont and New Hampshire corporation which was then constructing, and now owns and operates, an hydro-electric development on the Connecticut River at Vernon, Vt., just north of the Massachusetts boundary. Upon its organization the Transmission company constructed a high-tension transmission line from the New Hampshire boundary to Gardner, Fitchburg, Clinton, Marlborough and Worcester for the purpose of receiving electricity generated at the Vernon dam and transmitting the same for delivery at the points named. For this purpose it issued

from time to time for cash and property its capital stock, all in common shares, of the par value of \$1,195,000.

To secure a common control of the Connecticut River Power and Transmission companies another corporation was organized under the Business Corporation Law, known as "The Massachusetts Company," which acquired all of the outstanding stock of the Transmission company and pledged the same as security for its 5 per cent. collateral trust bonds, due 1937, of the aggregate face value of \$2,500,000, but of which only \$1,176,000 have been issued and are now outstanding. The capital stock of the Massachusetts Company and common stock of the Connecticut River Power Company were at first held by a Maine corporation, but on May 1, 1914, its place was taken by a voluntary association, known as the "New England Company." This association acquired the stock of the Massachusetts Company, the equity in the stock of the Transmission company and the common stocks of the New England Power Company and Connecticut River Power Company of New Hampshire, besides certain Vermont and Rhode Island companies not material to this case.

Prior to the organization of this association certain new lines with substations and equipment, designed to connect the four power plants on the Deerfield River and the Vernon development and to transmit the electricity there generated in one direction to Adams and North Adams and in the other through Greenfield, Leverett and Ware to Millbury and on to Uxbridge and the Rhode Island boundary, were undertaken by the Transmission company. After the association was organized the rights of way and other property already acquired for these new lines were conveyed to the association, and for the purpose of financing them the latter mortgaged the property so acquired, together with the equity in the stock of the Transmission company, to secure the association's 5 per cent. forty-year bonds, due in 1954, in the aggregate amount of \$30,000,000. Of these bonds only \$1,700,000 have been issued and the proceeds applied for this purpose. But \$500,000 more were raised through the issue and sale of the association's preferred shares and devoted to the completion of the new lines and the incidental structures and equipment and short branches required to reach

customers, and, through Palmer, the Connecticut boundary, and to connect the new lines with the original line at West Boylston. The equity in the so-called "new lines" was subsequently re-conveyed to the Transmission company, and they are operated as a part of its system. The latter company has meantime expended a little over \$10,000 on additions to its lines, which expenditure was represented in its floating debt outstanding on Jan. 1, 1916.

From the foregoing statement it is evident that both the New England Power and Connecticut River Transmission companies are domestic corporations and are electric companies as defined in chapter 742 of the Acts of the year 1914, and that the former owns a water storage reservoir and certain hydro-electric plants with which the lines of the latter are actually connected. Under the terms of the proposed consolidation or merger the present corporate organization of the Transmission company is to continue as the corporate organization of the consolidated company; the capital stock and property of the two constituent companies are to be merged and consolidated, but so that, of the outstanding 11,950 common shares of the Transmission company, 1,950 shall be exchanged for, or marked and designated as, preferred shares of the consolidated company; the first mortgage securing the \$3,500,000 outstanding bonds of the Power company is to continue as the mortgage and bonds of the consolidated company, with the same rights and obligations as if originally issued by the latter; and the consolidated company is to issue securities of the face value of \$3,219,000 of a character and for purposes which will be presently described. The proposed consolidation is further conditioned on the discharge of the collateral trust mortgage of the Massachusetts Company already described, or upon an arrangement with respect to the same satisfactory to the trustee thereunder, simultaneously with the consummation of the consolidation.

The purpose of the proposed issue of new securities by the consolidated company is to acquire a clear title to the so-called "new lines" by the payment of the bonds of the association outstanding on Jan. 1, 1916, and secured by mortgage thereof to the amount of \$1,700,000 and the repayment of the further

sum of \$500,000 expended thereon by the association from the proceeds of its other securities, to retire coupon notes of the Power company to the amount of \$214,000 out of a total issue of \$700,000 outstanding on Jan. 1, 1916, and to retire \$10,000 of the floating debt of the Transmission company represented in its accounts payable on that date. The balance of the proceeds of the new securities is to be devoted to the estimated cost, amounting to \$170,000, of completing certain extensions, additions and improvements to the lines and substations of the Transmission company then in process of construction, to certain further extensions and improvements thereto determined upon for construction during the present year estimated to cost \$220,000, and to another hydro-electric development on the Deerfield River at Readsboro, Vt., estimated to cost \$405,000. This new development utilizes an existing water privilege with an operating head of about 72 feet, and the power plant will have an installed capacity of 3,000 kilowatts.

The community of interest which has existed from the outset between the two companies which are proposing to consolidate is apparent. Their properties have been developed and operated as integral parts of one system, and the complexities of their financial and other arrangements appear to have arisen because of certain problems relating to the financing of such an undertaking, and to the necessity of preserving the identity of their interests and those of the Connecticut River Power Company of New Hampshire, a foreign corporation requiring special charters from New Hampshire and Vermont. The proposition to make the physical union of the New England Power and Connecticut River Transmission companies complete by their legal merger will be a substantial step towards the elimination of the present complexities, and may, in the opinion of the Board, prove of distinct advantage to the public interest. It should enable the consolidated company to raise such additional capital as may from time to time be necessary for this important undertaking more economically. It will also simplify the relations which this system will hereafter have to the public which it will serve, either directly or indirectly, through the local supply companies or municipal plants to which it furnishes electricity. It is perhaps needless to add that the facil-

ities for furnishing and distributing electricity will not be diminished by reason of the proposed consolidation.

None of the existing securities of the two companies to be merged required when issued the approval of the Board. For the purposes of this decision the Board has not determined their relation to the assets, and does not hold itself responsible for that relation. The development of these water powers was one of great commercial hazard, and it is improbable that the enterprise could have been carried through without the aid of the usual speculative value of common stock to secure the backing of investors. Should rate cases arise, the Board when dealing with them will be in possession of facts which will establish the equities between the holder of the securities and the consumers. The Board, however, in the approval of additional securities under this petition, has followed the usual rule that their proceeds shall be devoted to the actual cost of property already installed or to be acquired.

It is obvious that the consolidation will not of itself effect any increase in the aggregate amounts of the capital stock or of the debt respectively of the consolidated companies. But it is further proposed that the consolidated company shall issue preferred stock of the par value of \$719,000 and bonds of the face value of \$2,500,000 for the purposes already described. These purposes are, however, in amount and character such as would justify the issue of securities of equivalent value by the constituent companies if they remained independent, and equally justify their issue by the consolidated company. The incorporation of this matter as one of the terms of the consolidation appears to be due to the existence of the outstanding bonds of the association and the Massachusetts Company which must be extinguished as a matter of express stipulation in their creation in the event of, or as a virtual prerequisite to, the consummation of the merger.

The following is therefore adopted:—

In the matter of the joint application of the New England Power Company and the Connecticut River Transmission Company for the approval relative to their consolidation or merger under the name of "New England Power Company" required by the provisions of chapter 742 of the Acts of the year 1914:—

The Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby approves of said consolidation or merger and the terms thereof, as set forth in said original application and in a certain supplementary and amendatory application filed in connection therewith and in the votes of the respective stockholders of said corporations thereto attached, as consistent with the public interest;

And on so much of said application as relates to the approval, pursuant to the provisions of section 39 of said chapter, of the issue by said consolidated company of new preferred capital stock of the par value of \$719,000 and of bonds of the par value of \$2,500,000 for the objects named in said application, after public notice and hearing it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New England Power Company, upon the consummation of the consolidation hereinbefore approved, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 7,190 preferred shares of new capital stock of the par value of \$100 each, and of bonds at not less than par and accrued interest to the amount of \$2,500,000, said bonds to be part of a total issue of \$14,000,000 payable July 1, 1951, and bearing interest at a rate not exceeding 5 per cent. per annum and secured by the outstanding first mortgage of the company's franchise and property given by it to the New England Trust Company on March 23, 1912; the proceeds of said preferred stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of 2,140 preferred shares to the payment and cancellation of an equal amount of the coupon notes of the New England Power Company outstanding on Jan. 1, 1916; the proceeds of 100 preferred shares to be applied to the payment and cancellation of an equal amount of the obligations of the Connecticut River Transmission Company represented in its accounts payable on Jan. 1, 1916; the proceeds of 4,950 preferred shares and of bonds of the face value of \$1,705,000 to the acquisition of the title to the so-called "new lines" and all substations and other structures and equipment, more particularly described in the schedule thereof filed with the Board, free and clear of all encumbrances, save the mortgage securing the bonds hereby approved, and incidentally thereto to the payment and cancellation of all debt outstanding, whether of the Connecticut River Transmission Company or of the association known as the "New England Company," incurred in the acquisition or construction thereof, whether said debt be secured by mortgage lien thereon or otherwise; and the proceeds of bonds of the face value of \$795,000 to the obligations incurred by the consolidated company subsequent to Jan. 1, 1916, for additions to and extensions of its plant and property, including therein the construction of a new hydro-electric development at Readsboro, Vt.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 29, 1916.)

GREENFIELD — DEERFIELD CONSOLIDATION.

This is the joint application of the Greenfield Electric Light and Power Company and the Deerfield River Electric Light Company for the determinations by this Board required by section 165 of chapter 742 of the Acts of the year 1914 relative to the purchase by and sale to the Greenfield company of the property of the Deerfield company.

After due notice a public hearing was held thereon as required by law.

Accompanying the application are certified transcripts from the records of both corporations, from which it appears that the terms of the proposed purchase and sale have been approved at meetings called for the purpose by votes of more than two-thirds in interest of the stockholders of each of the said corporations, and that said votes were passed within four months prior to this application.

The Deerfield company was organized in 1904 for the purpose, among others, of generating, buying and selling electricity for light, heat and power. It acquired the distribution system of a Maine corporation, known as the Conway Electric Light and Power Company, began to purchase electricity of the Conway Electric Street Railway Company, and has ever since been engaged in its distribution and sale in the town of Conway. On April 30, 1916, its plant was carried at a book value of \$5,518 and other assets at \$2,619, against which its only outstanding liability is its capital stock of \$4,700. The Greenfield company has its lines in Deerfield, Shelburne, Buckland and Ashfield, all towns contiguous to Conway. It proposes to purchase of the Deerfield company for \$4,700 all of its plant and property, exclusive of its cash and accounts receivable.

At present the service supplied by the Deerfield company is confined to the dark hours between dusk and midnight, and it

is not in position to furnish electricity for power. The Greenfield company proposes to introduce a twenty-four hour service at its regular rates for both light and power, and to make at once substantial extensions of its lines in Conway. It has already made a contract for lighting the streets of Conway subject to the Board's approval of this sale. In view of these facts the advantage of this sale to the inhabitants of Conway is evident, and there is sufficient promise of new business in this territory to prevent its being any disadvantage to the other customers of the Greenfield company. The Board is satisfied that the facilities for furnishing and distributing electricity will be increased rather than diminished by reason of the proposed purchase and sale.

The following is therefore adopted: —

In the matter of the joint application of the Greenfield Electric Light and Power Company and the Deerfield River Electric Light Company for the determinations, relative to the purchase by and sale to the former company of the property of the latter company, required by section 165 of chapter 742 of the Acts of the year 1914: —

The Board of Gas and Electric Light Commissioners, after due notice and a public hearing, and upon due consideration thereof, hereby determines that the facilities for furnishing and distributing electricity will not by reason of said purchase and sale be diminished, and that said purchase and sale and the terms thereof, as set forth in said application and in the accompanying votes of the stockholders of said corporations, are consistent with the public interest. (June 21, 1916.)

Eminent Domain.

PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This is the petition of the Milford Electric Light and Power Company, under the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity, from a point on the boundary line between the towns of Milford and Hopedale to the transformer station of said company to be located on Pond Street in said town of Milford, to be distributed and sold by the petitioner in said towns of Milford and Hopedale.

After due notice as required by the Board, both by publication and by personal service upon all landowners across whose

land it is proposed to construct said line, the Board held a public hearing on said petition in the said town of Milford at which hearing the company and certain landowners were represented by counsel.

Since 1899 the company has purchased the electricity supplied to its customers from the Milford & Uxbridge Street Railway Company. While the present contract therefor has several more years to run, yet during the past year the business of the electric light company has outgrown the capacity of the street railway company's plant. The proposed line is for the purpose of obtaining the additional supply needed from the Connecticut River Transmission Company in Uxbridge. It will be owned by the Milford company as far as the Hopedale-Upton boundary.

It has already been built into Hopedale, and some electricity has been supplied over it to certain of the Milford company's circuits during the past winter. But for proper operation it is necessary to bring the line into a transformer station in the heart of Milford. Private rights of way and locations for the necessary crossing of the public ways have already been acquired in Hopedale and for more than three-fourths of the length of the line in Milford. In fact, there is but one parcel of land in Milford over which the company has been unable to obtain the necessary easement. The parcel in question is on the outskirts of the town, and is used in part for manufacturing purposes, and the strip over which a location is sought adjoins the New Haven Railroad location between Granite Street and the power plant of the street railway company. The latter company has access to the street over the parcel in question by a 20-foot right of way lying next to the railroad location. The poles of the proposed line are to be set in this 20-foot right of way and as close as possible to the said railroad location, and will not interfere with the enjoyment of said right of way by those entitled to use the same.

In passing upon the rates of the Milford company a year ago the Board had occasion to say:—

The company is favorably situated for the purchase of its electricity at a low cost, and the expediency of its continuing to be a distributor of electricity merely is obvious. But it is equally obvious that its present contract for electricity, however advantageous it may have seemed when

made, is a handicap to the reasonable development of the company's business, and must remain so until its termination or such increase in station load and output as will make possible better terms for the purchase of its electricity.

The proposed transmission line is in harmony with the suggestion then made.

Some question was raised at the hearing as to the expediency of exercising the authority of the Board under this section with respect to a line to be erected by a local supply company wholly within the territory it is serving. But in this case the line is required, not for the purpose of distributing electricity in Milford and Hopedale, but to obtain a supply of electricity from beyond for distribution and sale within their limits. Upon all of the evidence submitted at the hearing and its own investigation, the Board is of the opinion that the proposed line is necessary for the transmission of electricity for distribution in Milford and Hopedale, and that its construction will serve the public convenience and is consistent with the public interest.

The following is therefore adopted: —

On the petition of the Milford Electric Light and Power Company, pursuant to the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from the boundary line between the towns of Milford and Hopedale to the transformer station of said company to be located on Pond Street in said town of Milford for distribution in said towns of Milford and Hopedale, and representing that such line will serve the public convenience and is consistent with the public interest, the company having filed with its petition a map or plan of such transmission line showing the towns through which it will pass, the public ways and railroads in the towns named in the said petition which it will cross, and the extent to which it will be located upon private lands or upon, under or along public ways and places, and having also furnished an estimate showing in reasonable detail the cost of the line; after notice by publication and personal service, as required by the order of the Board, and a public hearing thereon in the said town of Milford, it appearing that the petitioner has rights in the public ways or lanes of the said town, or over private lands therein, for the construction of not less than three-fourths of the length of its said line in said town, and it being deemed by the Board that said transmission line is necessary for the purpose alleged, and will serve the public convenience and is consistent with the public interest; it is —

Ordered, That the Board hereby authorizes the said Milford Electric

Light and Power Company to construct its said transmission line in the town of Milford upon the route shown upon a plan filed with the Board on the twenty-eighth day of January, 1916, in four sheets, designated "Milford Electric Light and Power Company, Milford, Mass. Map of Uxbridge-Milford Line, Sheet No. 4 (5, 6 and 7)," and dated, respectively, Oct. 5, 1915, Nov. 8, 1915, Nov. 8, 1915 and Jan. 22, 1916. (March 29, 1916.)

Guy W. Cox, for the company.

Chas. J. Weston, for Green Bros.

PETITION OF THE NEW ENGLAND POWER COMPANY.

This is a petition of the New England Power Company, under the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from its substation in the town of Ware through said town and the towns of West Brookfield and Palmer to connect with its so-called Palmer-Stafford Springs line.

After notice, as required by the Board, both by publication and personal service upon all landowners across whose lands it is proposed to construct said line who had not granted to the company the necessary easements therefor, the Board held a public hearing upon said petition in the town of Palmer.

The New England Power Company's lines already run through Ware from its power plants on the Deerfield River to Millbury. From Palmer it has a line to the Connecticut boundary to supply electricity to the Rockville-Willimantic Lighting Company at Stafford Springs. Between Ware and Palmer it is now using a line of the Central Massachusetts Electric Company, but this line has no longer sufficient capacity for the needs of the latter as well as of the New England Power Company. Moreover, this line is, for the most part, along public ways, and the purpose of the company is to operate the new line from Ware to Stafford Springs at 66,000 volts, with a transformer station at Palmer. The new line is to be built over a private right of way, and the company has been granted locations for the necessary street crossings and has acquired easements for more than three-fourths of its length in the town of Palmer, and for its entire length in the other towns through which it will pass.

Upon all of the evidence submitted at the hearing and its

own investigation, the Board is of the opinion that the line is necessary for the purpose of delivering electricity to the Rockville-Willimantic Lighting Company and of distributing electricity in Palmer and the towns lying south thereof.

The following is therefore adopted: —

On the petition of the New England Power Company, pursuant to the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from its substation in the town of Ware through said town and the towns of West Brookfield and Palmer to the Central Massachusetts Power Company's property in said Palmer, and there to connect with its so-called Palmer-Stafford Springs line for the purpose of distributing electricity in Palmer and the territory south, and of supplying electricity to the Rockville-Willimantic Lighting Company at the Massachusetts-Connecticut State line, and representing that such line will serve the public convenience and is consistent with the public interest, the company having filed with its petition a map or plan of such transmission line showing the towns through which it will pass, the public ways, railroads and railways in the town named in said petition which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places, and having also furnished an estimate showing in reasonable detail the cost of the line, after notice by publication and personal service, as required by the order of the Board, and a public hearing thereon in said town of Palmer, it appearing that the petitioner has rights in the public ways or lanes of said town or over private lands therein for the construction of not less than three-fourths of the length of its said line in said town, and it being deemed by the Board that said transmission line is necessary for the purpose alleged and will serve the public convenience and is consistent with the public interest, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby authorizes the said New England Power Company to construct its said transmission line in the town of Palmer on the route shown upon a plan filed with the Board on July 3, 1916, with said petition, in eight sheets, designated "Connecticut River Transmission Co. Worcester, Massachusetts. Plan of Ware-Palmer Line," said sheets being numbered from 1 to 8, successively, and the first three dated Jan. 6, 1916, the next three Feb. 26, 1916, and the last two Feb. 28, 1916. (July 31, 1916.)

F. J. Dunn, for the company.

Charter Extensions.**PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.**

This is an application by the Springfield Gas Light Company, under the provisions of section 61 of chapter 742 of the Acts of the year 1914, for authority to carry on the business for which it was incorporated in the town of East Longmeadow.

This company was incorporated by chapter 15 of the Acts of the year 1847 for the purpose of "manufacturing and disposing of gas in Springfield." Subsequently it was authorized to extend its mains into West Springfield, Longmeadow, Agawam and Ludlow. It has in recent years acquired the property of the Chicopee and South Hadley gas companies. It is now supplying gas in all of the cities and towns named. East Longmeadow is contiguous to Springfield and Longmeadow, and at present has no gas service. It appeared at the hearing that the inhabitants of East Longmeadow desired such service, and had requested the Springfield Gas Light Company to extend its mains into the town for this purpose. It further appeared that • the selectmen of the town are ready to grant the necessary street permits as soon as the company is authorized to make such extension.

The following is therefore adopted: —

On the petition of the Springfield Gas Light Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and disposing of gas in Springfield, for authority to carry on the business for which it was incorporated in the town of East Longmeadow, as provided in section 61 of chapter 742 of the Acts of the year 1914: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes said Springfield Gas Light Company to carry on the business for which it was incorporated in the town of East Longmeadow, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (Feb. 10, 1916.)

W. H. McClintock, for the company.

PETITIONS OF THE PITTSFIELD COAL GAS COMPANY.

These are two applications by the Pittsfield Coal Gas Company, under the provisions of section 61 of chapter 742 of the Acts of the year 1914, for authority to carry on the business for which it was incorporated in the towns of Lenox and Lee, respectively, in this Commonwealth.

This company was incorporated by chapter 21 of the Acts of the year 1853 for the purpose of "erecting gas works and manufacturing gas, in the town of Pittsfield, in the county of Berkshire, and supplying the said town and the inhabitants thereof with the same." In 1903 it was authorized to extend its mains into the town of Dalton. The town of Lenox is contiguous to the city of Pittsfield, and Lee to Lenox. Neither town at present has any gas service. They will be supplied by the same pipe line. It appeared at the hearing that their inhabitants desired such service, and by their selectmen have entered into agreements with the company relative to the extension of its mains into said towns for this purpose.

The following is therefore adopted:—

On the petitions of the Pittsfield Coal Gas Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and disposing of gas in Pittsfield, for authority to carry on the business for which it was incorporated in the towns of Lenox and Lee, respectively, as provided in section 61 of chapter 742 of the Acts of the year 1914:—

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said Pittsfield Coal Gas Company to carry on the business for which it was incorporated in the towns of Lenox and Lee, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (Feb. 17, 1916.)

MIDDLEBOROUGH PETITION.

This is an application by the municipal light board of the town of Middleborough in behalf of said town for authority, under the provisions of chapter 191 of the General Acts of 1915, to furnish electricity to the town of Lakeville and the inhabitants thereof.

The town of Middleborough, which for more than twenty years has owned and operated an electric plant, voted at its annual meeting to authorize this application and, in case it be granted, "the construction and operation of such lines in Lakeville as said board [municipal light board] deem advisable for the sale of electricity to and in said town of Lakeville." The present plan is to extend the Middleborough lines into Lakeville as far as Lake Assawompsett. It appears that there is a considerable demand for electricity along the proposed line, and that its cost will be small and the probable return from it relatively large. The town of Lakeville has never voted to acquire a municipal lighting plant, and no private corporation is at present engaged in its supply. Its selectmen have signified their willingness to grant the necessary street locations for the line. It should also be noted that Middleborough has just concluded a contract with the Plymouth Electric Light Company for the purchase of such electricity as cannot be more economically produced in the municipal plant.

This is the first instance in which the Board's authority under this act has been invoked, although under a number of special acts municipal light plants have been permitted to extend their lines for the supply of adjoining cities or towns. By this act the Legislature has clearly indicated that such extensions may be made, and has left to the Board merely the expediency of each particular undertaking in view of its own peculiar circumstances. In other words, the question seems to be confined to whether or not this extension of the Middleborough plant is likely to jeopardize the interests of the taxpayers of Middleborough, or of its inhabitants who have the primary right to a supply from this plant, or of both. In some circumstances this might prove a difficult and even embarrassing problem. But in view of the facts and of the action taken by the town and municipal light board of Middleborough, the Board would hardly be justified in withholding its authorization of the undertaking.

The following is therefore adopted:—

On the petition of the town of Middleborough, which has acquired and now owns and operates a municipal lighting plant, for authority to furnish electricity to the town of Lakeville and the inhabitants thereof, as provided

in chapter 191 of the General Acts of the year 1915, it appearing that neither said town of Lakeville nor any private corporation therein is supplying said town with electricity: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said town of Middleborough to extend its lines into said town of Lakeville for the purpose of distributing and selling electricity therein, with all the rights and privileges and subject to all the limitations and obligations set forth in all general laws now or hereafter in force and applicable thereto, and upon such terms and with such limitations and restrictions as said towns may agree, or, in case of disagreement, as the Board may from time to time, after notice and a public hearing, deem to be in the public interest. (May 3, 1916.)

Miscellaneous.

STATEMENT OF THE BOARD AT THE HEARING RELATIVE TO ESTABLISHING A CALORIFIC STANDARD FOR GAS.

The act under which this hearing is called was passed upon the recommendation of the Board and in the form in which the Board desired its recommendation expressed. This step was taken by the Board after a good deal of consideration and in the light of studies made by the inspection department from time to time and of investigations and experience elsewhere. It would therefore seem expedient, and may perhaps shorten the hearings required by the act, if the Board should at the outset explain more specifically than was practicable in its recommendation to the Legislature its views and purposes with respect to the act and its administration. But it should not by reason of this preliminary statement be assumed to have reached any conclusions which may not be modified or abandoned upon proper and convincing representations during the course of the hearing by any person interested, whether in behalf of the companies or of the public. In other words, notwithstanding certain rather definite plans about procedure, the Board is approaching the problem in a spirit of inquiry, satisfied of its importance to all concerned in the distribution and use of gas in this Commonwealth and anxious only for a wise and workable solution.

As all of you are aware, the candle-power standard has been in force in some form since 1861 and on the present minimum

basis of sixteen candles since 1892. For a number of years past it has become increasingly evident that the candle-power test is not thoroughly satisfactory or strictly scientific. The statute requires that during the test the gas "shall be burned from the burner best adapted to it, which is at the same time suitable for domestic use." This requirement—and probably no other would be just—involves the use of burners still suitable for domestic use, but, by reason of changes in the art, no longer in actual use and not likely to be, since more economical and efficient burners are available. Furthermore, there has been a rapid increase in the use of mantle burners whose efficiency in the interest of the consumer depends upon the heat value rather than on the illuminating power, which is equally true for gas for heating and cooking. This means that the quality of gas expressed in terms of a candle-power standard represents conditions less and less encountered in the actual use of gas at the present time, and not necessarily conclusive of the value of the gas delivered to consumers. A calorific test is, on the other hand, truly scientific, and, if properly and carefully conducted, determines on a comparable basis the value to the consumer of the gas supplied to him. Moreover, a series of tests several years ago conducted by the inspector developed what similar inquiries elsewhere have confirmed, that there is no fixed law with respect to the relation of the heat value and candle power.

Nevertheless, a series of tests by the inspectors last year of a considerable variety of gases throughout the State made reasonably clear a workable minimum heat value for gas produced under existing practices. This same result has followed from similar investigations elsewhere, especially in New York and by the Bureau of Standards. It therefore is possible to adopt a heat value standard without much further investigation which would insure the continuance of the quality of gas now supplied, even though the candle-power test were abandoned.

But the problem has seemed to the Board broader than the mere adoption of a heat value in connection with and perhaps later in substitution for a candle-power standard. The consumer pays for whatever is used in the production of the gas supplied. If he is paying for something which does not finally reach him, or if a large majority of consumers are paying for

something which, in view of the use made by them, is of little or no value when delivered, then it may well be that a different quality of gas will be of more service, and that this difference may be defined in a calorific standard materially lower than one designed merely to continue present conditions. This certainly has seemed to be the motive leading both England and Canada not only to substitute heat value for candle power in gas testing, but to adopt a much lower minimum than has been undertaken in the very general movement towards a heat value standard throughout this country.

With these considerations in mind, the Board is convinced that an attempt should be made to solve this broader problem as a part of its inquiry preliminary to establishing any calorific standard. It will be impracticable, however, to do so merely by laboratory tests. The Board therefore requested, and the Legislature has granted, for a limited period a suspension of the candle-power test with respect to such plants as may be designated for experimental purposes in connection with this inquiry. This was to enable the managers of such plants to operate them, without fear of a penalty for deficient candle power, upon such basis as they or the Board might deem best calculated to deliver to the consumer the greatest value for his money in view of the use to which, for the most part, the gas is used. For such experimental purposes the Board has fixed a tentative minimum of 500 British Thermal Units. It follows as a matter of course if the candle-power standard is suspended, and until a heat value standard has been determined as required by the act no penalty will result if this tentative minimum is not maintained. But the companies will certainly appreciate that the whole value of this inquiry, and its importance to the gas industry, will be seriously impaired unless the utmost good faith and candor is observed by the managers of the plants designated for such experimental purposes.

It is the plan of the Board that this experimental period shall begin the 1st of July and run for six months. The Board through its inspectors will keep in close touch with the plants designated, and, in addition to their own tests, daily reports will be required from the managers and chemists in charge of the works. It is also essential that the managers undertake to make

from time to time such reasonable changes in their methods of production as the Board may recommend. Carried out in the right spirit the Board believes that results may be obtained which will not only enable it to act wisely in the determination of a calorific standard in accordance with the terms of the act, but will be of value to the future development of the gas business.

Already the manager of the Holyoke municipal plant has placed it at the disposal of the Board for this experimental purpose, and a similar offer has been made in behalf of a number of the companies. In order that as much information as possible may be gathered covering all the varying conditions of production necessitated by the size and location of the works, the Board is inclined to make the offer to designate any plant or plants whose management is prepared to co-operate with the Board in an effort to solve this problem in a scientific and broad-minded spirit. One of the requirements of the act is the installation of suitable calorimeters in all plants over a certain size. This is essential to the successful working out of the plan, as the apparatus is delicate and liable to injury if frequently transported. The Board is therefore ready to suggest the water-flow type, such as the Hinman-Junkers, as satisfactory and also to receive and consider suggestions as to other types. (June 20, 1916.)

Subsequent to said hearing, and pursuant to the provisions of section 2 of chapter 167 of the General Acts of 1916, the Board designated the plants of the following-named city and companies for testing and experimental purposes, viz.:—

Attleboro Gas Light Company Corporation.

Boston Consolidated Gas Company.

Brockton Gas Light Company.

Cambridge Gas Light Company.

Charlestown Gas and Electric Company.

City of Holyoke.

East Boston Gas Company.

Fall River Gas Works Company.

Fitchburg Gas and Electric Light Company.

Haverhill Gas Light Company.

Lowell Gas Light Company.

Lynn Gas and Electric Company.

Malden & Melrose Gas Light Company.

New Bedford Gas & Edison Light Company.

Old Colony Gas Company.
Springfield Gas Light Company.
Suburban Gas and Electric Company.
Taunton Gas Light Company.
Worcester Gas Light Company.

BOSTON CONSOLIDATED GAS — CHARLESTOWN CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said company to the Charlestown Gas and Electric Company, it appearing that the purpose of the contract is the purchase of gas by the latter for the supply of certain of its customers on the north side of the Mystic River who are not connected with its own works, and also the insurance of its own service in case of an emergency, it is —

Voted, By the Board that the following contract annexed to said petition be approved, to wit:—

Whereas, The Charlestown Gas & Electric Company is desirous of supplementing its own supply of gas and of insuring an adequate supply of gas for its purposes at all times and under all conditions, and the Boston Consolidated Gas Company is willing to sell gas to the Charlestown Gas & Electric Company upon and subject to the terms hereinafter mentioned.

Now, Therefore, This agreement made between the Charlestown Gas and Electric Company (hereinafter called the "Charlestown Company") and the Boston Consolidated Gas Company (hereinafter called the "Boston Company").

Witnesseth, as follows:

First: The Boston Company agrees from and after January 1, 1917, to furnish, sell and deliver to the Charlestown Company gas of such quality as the Boston Company shall be distributing to its customers from time to time and in such quantity as may be desired by the Charlestown Company, but subject, nevertheless, to the provisions of Article Third, of this agreement. The gas furnished, sold and delivered under this agreement shall be delivered to the Charlestown Company at its works, corner of Arlington Avenue and Hamblen Street, Charlestown, and so much thereof as the Charlestown Company shall desire to be delivered into its mains on the north side of the Mystic River shall be delivered at such point on the main of the Boston Company as may connect with the main or mains of the Charlestown Company.

All gas sold and delivered south of the Mystic River under the terms of this contract shall be measured by a meter to be provided by the Charlestown Company to be located at the works of the Charlestown Company, which meter shall be open at all reasonable times to the inspection of and

subject to test by the Boston Company or its properly authorized representatives. All gas sold and delivered on the north side of the Mystic River under the terms of this contract is to be measured by meters on the premises of any customer or customers the Charlestown Company may have in that district, which meters shall be open at all reasonable times to the inspection of and subject to test by the Boston Company or its properly authorized representatives.

Second: The Charlestown Company agrees that it will pay to the Boston Company sixty (60) cents per thousand cubic feet for all gas sold and delivered under the provisions of this agreement; payment to be made on or before the last day of each month for all gas delivered during the month next preceding.

Third: The Boston Company shall not be liable to the Charlestown Company for any damages due to the failure of the Boston Company to deliver gas in accordance with the provisions of this agreement when such failure is due to strikes, accidents or causes beyond the control of the Boston Company or is due to the fact that the Boston Company is unable to deliver such gas and at the same time fulfill its obligations to its other customers.

Fourth: This agreement shall continue in force in any event until the first day of January, 1918, and thereafter, unless either party shall have notified the other party at least thirty (30) days prior to said first day of January, 1918, that it elects to have the agreement terminate on said date, this agreement shall continue in force until it shall have been terminated by written notice as follows: Either party may on or before the first day of January in any year notify the other party of its intention to terminate the agreement on the expiration of one year from said first day of January and upon the expiration of said year this contract shall be terminated.

Fifth: This contract shall not be valid until it has been approved by the Board of Gas and Electric Light Commissioners in accordance with Section 11 of Chapter 417 of the Acts of 1903.

In witness whereof the Charlestown Gas & Electric Company and the Boston Consolidated Gas Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their officers thereto duly authorized, this 15th day of June, 1916.

CHARLESTOWN GAS & ELECTRIC COMPANY,
(Seal) By (Signed) SAMUEL J. FOWLER,
Treasurer.

BOSTON CONSOLIDATED GAS COMPANY,
(Seal) By (Signed) J. L. RICHARDS,
President.

(Aug. 14, 1916.)

BOSTON CONSOLIDATED GAS — CITIZENS' OF QUINCY CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Citizens' Gas Light Company of Quincy, it is —

Voted, By the Board that the following contract, being a modification and amendment of the contract mentioned in said petition, be approved, to wit: —

This agreement made in duplicate this 18th day of May, 1916, between the Boston Consolidated Gas Company (hereinafter called the "Consolidated Company") and the Citizens' Gas Light Company of Quincy (hereinafter called the "Quincy Company"), both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First: The Consolidated Company agrees that it will for a period of five (5) years, beginning July 1, 1916, furnish, sell and deliver to the Quincy Company at the Quincy line on Adams Street in East Milton and at the Commercial Point Station of the Consolidated Company, such quantity of illuminating gas as the Quincy Company may, during that period require from day to day for the purpose of supplying its customers not to exceed, however, two hundred and fifty million (250,000,000) cubic feet of gas per year; such gas to conform in all respects to all legal requirements.

Second: The Quincy Company agrees that it will, beginning July 1, 1916, purchase and take from the Consolidated Company all illuminating gas which it may require during said period of five (5) years for the purpose of supplying its customers up to the amount of Two Hundred and Fifty Million (250,000,000) cubic feet per year, and that it will pay to the Consolidated Company forty-seven and one-half ($47\frac{1}{2}$) cents per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding; *provided, however*, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Third: All gas sold and delivered under the terms hereof shall be measured by meters located at the commencement of the mains of the Quincy Company and provided by that Company on Adams Street in

East Milton and by a meter located at the Commercial Point Station of the Consolidated Company and provided by that Company. The said meters of each of said companies shall be open at all reasonable times to the inspection of either company or its properly authorized representatives.

In witness whereof, the Boston Consolidated Gas Company and the Citizens' Gas Light Company of Quincy have caused their corporate seals to be hereto affixed, and these presents to be signed in their names and behalf by the respective officers thereto duly authorized. (Aug. 14, 1916.)

BOSTON CONSOLIDATED GAS — NEWTON AND WATERTOWN CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Newton and Watertown Gas Light Company, it is —

Voted, By the Board that the following contract, being a modification and amendment of the contract mentioned in said petition, be approved, to wit: —

This agreement made in duplicate this twentieth day of March, 1916, between the Boston Consolidated Gas Company (hereinafter called the Consolidated Company) and the Newton & Watertown Gas Light Company (hereinafter called the Newton & Watertown Company) both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First: The Consolidated Company agrees that it will for a period of two (2) years beginning April 7, 1916, furnish, sell and deliver to the Newton & Watertown Company at the latter's holders in Watertown and Waltham, such quantity of illuminating gas as the Newton & Watertown Company may, during that period, require from day to day for the purpose of supplying its customers, not to exceed, however, seventy million cubic feet of gas per month, such gas to conform in all respects to all legal requirements.

Second: The Newton and Watertown Company agrees that it will pay to the Consolidated Company forty-two and one-half cents ($42\frac{1}{2}\text{¢}$) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement prior to July 1, 1916, and forty-five cents (45¢) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement subsequent to July 1, 1916, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding: *provided, however*, that upon request in writing of either of said companies or upon its own initiative the Board

of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Third: All gas sold and delivered under the terms hereof shall be measured by meters provided by the Newton & Watertown Company at its works at Watertown and Waltham, and that said meters shall be open at all reasonable times to the inspection of the Consolidated Company or its properly authorized representatives.

Fourth: The Newton & Watertown Company agrees to pay the Consolidated Company the sum of sixty-four hundred dollars (\$6,400) per year, payable in monthly installments, at the same time the payment is made for the gas sold and delivered for the exclusive use of the pipe line from the corner of Linden Street and Brighton Avenue in Boston to the works of the Newton & Watertown Company in Watertown in conveying the gas supplied under the terms hereof, which payment is to cover the rent and depreciation of that pipe line.

In witness whereof, the Boston Consolidated Gas Company and the Newton & Watertown Gas Light Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized. (Aug. 14, 1916.)

FILING RATE SCHEDULES.

On Nov. 23, 1916, the Board passed the following vote:—

That the provisions of the order adopted by the Board on Jan. 24, 1912, relative to the filing of schedules of prices, rates and charges for service of every kind for gas and electricity by municipalities, corporations, companies and persons, are hereby extended to include corporations and companies described in chapter 787 of the Acts of the year 1914; and that said corporations and companies shall on or before Jan. 1, 1917, file said schedules, copies of all special contracts and memoranda of all oral agreements, if any, in force on Dec. 1, 1916, and shall file any changes in said prices and copies of all special contracts or agreements thereafter made within three days after the same are made.

In accordance with the foregoing vote, a circular letter was addressed to each of the gas, electric and water companies under the Board's supervision, a copy of which and a copy of the order of Jan. 24, 1912, follow:—

Nov. 23, 1916.

.....*Company.*

The Board has instructed me to bring to your attention the enclosed copy of an order of the Board adopted on Jan. 24, 1912, pursuant to the authority conferred by section 31 of chapter 121 of the Revised Laws (now section 146 of chapter 742 of the Acts of the year 1914) and its insistence upon a strict compliance therewith. If any special contract or agreement, such as is described in the second paragraph of said order, was in force on Nov. 1, 1916, copies thereof, if in writing, and descriptive statements thereof, if oral, must be filed forthwith, if not already filed, with the Board. Attention is also directed to the fact that the inclusion of rate schedules in the annual returns merely is not deemed to be a compliance with the order.

The provisions of this order have been extended to water companies by an order of the Board adopted Nov. 22, 1916, and all schedules of prices, copies of all special contracts, memoranda of all oral agreements, if any, relating to prices, rules and regulations in force on Dec. 1, 1916, shall be filed on or before Jan. 1, 1917, and any changes in prices and copies of all special contracts or agreements thereafter made shall be filed within three days after the same are made.

R. G. TOBEY,
Clerk.

BOSTON, JAN. 24, 1912.

Ordered, That every municipality, corporation, company and person required by law to make annual returns to the Board of Gas and Electric Light Commissioners shall, on or before March 1, 1912, file with said Board a schedule or schedules showing all prices, rates and charges for service of every kind rendered by it in the distribution and sale of gas or electricity, or in connection therewith, in force on Jan. 1, 1912 (including the terms, prices, rates and charges made under any individual or special contracts), and a copy of all rules, regulations and forms in any manner applicable to the same. Accompanying said schedules shall be a statement showing all changes in prices, rates, charges, rules, regulations or forms made subsequent to Jan. 1, 1912.

Whenever, after March 1, 1912, any such municipality, corporation, company or person shall make any change in any price, rate, charge, rule, regulation or form theretofore filed with the Board, or shall make any special contract or agreement, whether oral or in writing, containing any terms, prices, rates, charges, rules or regulations differing from those theretofore in force, it shall, within three days after making such change or contract, file with the Board a statement plainly showing such change and the time when the same is to take effect, and a copy of said special contract, if in writing, or a descriptive statement thereof, if oral.

A true copy.

Attest:

R. G. TOBEY,
Clerk.

CORPORATE CONTROL.

On Dec. 14, 1916, the Board adopted the following order: —

Ordered, That the Board send to all companies under its supervision the following notice: —

BOSTON, DEC. 14, 1916.

To the Several Companies under the Supervision of the Board.

The Board for some time has viewed with concern the control of the directorates of certain of the companies under its supervision by officials and employees of engineering, construction and management organizations and corporations with which the companies involved have from time to time contracted for extensions and improvements of and managerial services for their respective properties. In the opinion of the Board such practices are wrong in principle. Whatever justification may exist for them in public service companies whose credit is feeble or future hazardous and uncertain, that justification ceases when their financial position is firmly established. The management of such companies should then be in the hands of directors and officers responsible solely to their stockholders and the public whom they have undertaken to serve. For reasons that are obvious companies should not have any dealings in supplies or materials or make any contracts for construction or management with another corporation, partnership or association when said company has upon its board of directors or as its president, manager, purchasing or selling officer, or as its agent in the particular transaction, a person who is at the same time a director, purchasing or selling officer, or agent of, or who has any substantial interest in, such other corporation, partnership or association, unless and except such purchases shall be made from, or such dealings shall be with, the bidder whose bid is the most favorable to such company, to be ascertained by honestly conducted competitive bidding. Notice is hereby given on the conclusions reached by the Board, to the end that no company under its supervision shall hereafter enter into contracts and relationships of the character above described save under exceptional circumstances and with the approval of the Board, and that upon the expiration of existing contracts they shall not be renewed.

By order of the Board,

ALONZO R. WEED,
Chairman.

BOSTON CONSOLIDATED — NEW ENGLAND GAS AND COKE
CONTRACT.

On the petition of the Boston Consolidated Gas Company for the finding required by section 6 of chapter 417 of the Acts of the year 1903 relative to the purchase of gas by said Boston

Company from the New England Gas and Coke Company for a period of three years from the first day of December, 1916, under a certain contract between said companies dated Nov. 7, 1916, a copy whereof is filed with the Board:—

The Board of Gas and Electric Light Commissioners hereby finds, after a public hearing, that the price to be paid for the gas to be purchased under the terms of said contract, to wit: $34\frac{1}{2}$ cents per thousand cubic feet, is not less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company; and said contract is hereby disapproved. (Dec. 15, 1916.)

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1915. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Popu- lation.	Capital.
Adams Gas Light Co.,	Adams,	13,218	\$60,000
Amesbury & Salisbury Gas Co.,	Amesbury,	8,543	60,000
	Salisbury,	1,717	—
Amherst Gas Co.,	Amherst,	5,558	300,000
	Pelham,	499	—
Arlington Gas Light Co., . .	Arlington,	14,889	450,000
	Belmont,	8,081	—
	Winchester,	10,005	—
Athol Gas & Electric Co., . .	Athol,	9,783	605,000
Attleboro Gas Light Company Cor- poration,	Attleboro,	18,480	58,000
Atwood, L. Sidney, ¹	Chatham,	1,667	—
Beverly Gas & Electric Co., .	Beverly,	22,950	687,500
	Danvers,	11,177	—
Blackstone Electric Light Co.,	Blackstone,	5,680	40,000
Boston Consolidated Gas Co.,	Boston,	745,439	15,124,600
	Brookline,	33,490	—
	Milton,	8,600	—
	Brockton,	62,288	1,537,000
	Avon,	2,164	—
Brockton Gas Light Co., . .	Bridgewaters Dist., .	15,811	—
	Holbrook,	2,948	—
	Randolph,	2,734	—
	Stoughton,	6,982	—

¹ Manufacture of gas minor portion of business.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Cambridge Gas Light Co.,	Cambridge,	108,822	\$1,680,000
	Somerville (in part),	67,847 ¹	—
	Boston (Charlestown District),	39,601	600,000 ²
Charlestown Gas & Electric Co.,	Everett (in part),	—	—
	Medford (in part),	—	—
	Somerville (in part),	17,939 ¹	—
Citizens' Gas, Electric & Power Co.,	Nantucket,	3,166	40,000
Citizens' Gas Light Co.,	Quincy,	40,674	743,000
Clinton Gas Light Co.,	Clinton,	13,192	183,000 ³
Dedham & Hyde Park Gas & Elec- tric Light Co.,	Dedham,	11,043	155,950 ²
	Hyde Park,	22,615	—
East Boston Gas Co.,	Boston (East Boston),	65,680	575,000 ⁴
	Chelsea,	43,426	—
Easthampton Gas Co.,	Easthampton,	9,845	450,000
Fall River Gas Works,	Fall River,	124,791	1,127,000
	Somerset,	3,377	—
Fitchburg Gas & Electric Light Co.,	Fitchburg,	39,656	888,000 ²
Framingham Gas, Fuel & Power Co.,	Framingham,	15,860	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	16,376	140,000
Gloucester Gas Light Co.,	Gloucester,	24,478	210,000 ²
Greenfield Gas Light Co.,	Greenfield,	12,618	166,000 ²
	Turners Falls,	5,522 ¹	—
Gregory, J. D. ⁵	Princeton,	800	—
Hadley Lighting Co.,	Hadley,	2,666	1,750 ⁴
	Haverhill,	49,450	585,000 ²
Haverhill Gas Light Co.,	Groveland,	2,377	—
	Merrimac,	2,202	—
Hyannis Lighting Co., ⁵	Barnstable (Hyannis),	4,995 ⁶	6,270.70
Ipswich Gas Light Co.,	Ipswich,	6,272	16,000
	Lawrence,	90,259	2,500,000
Lawrence Gas Co.,	Andover,	7,978	—
	Methuen,	14,007	—
	North Andover,	5,956	—
Leominster Gas Light Co.,	Leominster,	17,646	135,000
Lexington Gas Co.,	Lunenburg,	1,610	—
	Lexington,	5,538	40,000
Lowell Gas Light Co.,	Lowell,	107,978	1,000,000
	Chelmsford,	5,182	—
	Dracut,	4,022	—
	Tewksbury,	5,265	—
	Lynn,	95,803	1,182,500
Lynn Gas & Electric Co.,	Marblehead,	7,606	—
	Nahant,	1,387	—
	Saugus,	10,226	—
	Swampscott,	7,345	—
	Malden,	48,907	2,085,500
	Everett (in part),	—	—
Malden & Melrose Gas Light Co.,	Medford (in part),	—	—
	Melrose,	16,880	—
	Reading,	6,805	—
	Stoneham,	7,849	—
	Marlborough,	15,250	247,000
Marlboro-Hudson Gas Co.,	Hudson,	6,758	—
	Maynard,	6,770	—
	Southborough,	1,898	—
	Stowe,	1,127	—
Milford Gas Light Co.,	Milford,	13,687	72,300
Natick Gas Light Co.,	Hopedale,	2,663	—
	Natick,	11,119	59,600
New Bedford Gas & Edison Light Co.,	New Bedford,	109,568	1,590,000
	Acushnet,	2,387	—
	Dartmouth,	5,330	—
	Fairhaven,	6,277	—

¹ Estimated.² Par value, \$50.³ Par value, \$500.⁴ Par value, \$25.⁵ Unincorporated.⁶ Entire population.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Newburyport Gas & Electric Co.,	Newburyport, . . .	15,311	\$285,000
	Newbury, . . .	1,590	—
	Newton, . . .	43,113	560,000
	Waltham, . . .	30,154	—
Newton & Watertown Gas Light Co.,	Watertown, . . .	16,515	—
	Wellesley, . . .	6,439	—
	Weston, . . .	2,342	—
North Adams Gas Light Co.,	North Adams, . . .	22,033	400,000
	Clarksburg, . . .	1,114	—
Northampton Gas Light Co.,	Northampton, . . .	21,654	155,675 ¹
North Attleborough Gas Light Co.,	North Attleborough, . . .	9,398	68,100
	Plainville, . . .	1,408	—
Norwood Gas Co.,	Norwood, . . .	10,977	140,000
	Abington, . . .	5,646	709,000
	Braintree, . . .	9,343	—
	Hingham, . . .	5,264	—
Old Colony Gas Co.,	Rockland, . . .	7,074	—
	Weymouth, . . .	13,969	—
	Whitman, . . .	7,520	—
Otis Co., ²	Ware, . . .	9,346	—
Pittsfield Coal Gas Co.,	Pittsfield, . . .	39,607	396,000
	Dalton, . . .	3,858	—
Plymouth Gas Light Co.,	Plymouth, . . .	12,926	148,500
	Kingston, . . .	2,580	—
Sadler, Thomas G., ²	Attleboro (South At- tleborough), . . .	18,480 ³	—
	Salem, . . .	37,200	499,600
Salem Gas Light Co.,	Peabody, . . .	18,625	—
Southeastern Massachusetts Power & Electric Co.,	Marion, . . .	1,487	265,000
Spencer Gas Co.,	Spencer, . . .	5,994	97,000
	Springfield, . . .	102,971	1,777,200
	Agawam, . . .	4,555	—
	Chicopee, . . .	30,138	—
Springfield Gas Light Co.,	Longmeadow, . . .	1,782	—
	Ludlow, . . .	6,251	—
	South Hadley, . . .	5,179	—
	West Springfield, . . .	11,330	—
Suburban Gas & Electric Co.,	Revere, . . .	25,178	834,500
	Winthrop, . . .	12,758	—
	Taunton, . . .	36,161	330,000 ⁴
	Berkley, . . .	985	—
Taunton Gas Light Co.,	Dighton, . . .	2,499	—
	Raynham, . . .	1,810	—
Vineyard Haven Gas & Electric Light Co.,	Vineyard Haven, . . .	1,324	10,000
Vineyard Lighting Co.,	Oak Bluffs, . . .	1,245	25,000
Waite & Smith, ⁵	Dartmouth (South Dartmouth), . . .	5,330	—
Webster & Southbridge Gas & Electric Co.,	Webster, . . .	12,565	467,500
	Dudley, . . .	4,373	—
	Southbridge, . . .	14,217	—
	— ⁶	—	147,500
West Boston Gas Co.,	Williamstown, . . .	3,981	40,000
Williamstown Gas Co.,	Woburn, . . .	16,410	45,100
Woburn Gas Light Co.,	Brookfield, . . .	2,050	285,000
	Leicester, . . .	3,322	—
	Monson, . . .	5,004	—
Worcester County Gas Co.,	North Brookfield, . . .	2,947	—
	Palmer, . . .	9,468	—
	Warren, . . .	4,268	—
	West Brookfield, . . .	1,288	—
Worcester Gas Light Co.,	Worcester, . . .	162,697	1,400,000

¹ Par value, \$25.² Manufacture of gas minor portion of business.³ Entire population.⁴ Par value, \$50.⁵ Unincorporated.⁶ Supplies gas in Framingham, Marlborough and Natick.

Aggregate Balance Sheet.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board.

Aggregates from these balance sheets and those in the returns of 1915 show the following facts: —

	JUNE 30.	
	1915.	1916.
ASSETS: —		
Real estate, machinery, street mains and meters,	\$66,359,792 16	\$68,534,137 68
Cash on hand,	1,653,653 22	1,928,951 16
Due for gas,	926,852 80	1,002,126 08
Other accounts due,	782,476 49	863,685 07
Materials, etc.,	3,551,709 54	3,694,489 73
Notes receivable,	40,686 60	78,592 28
Reserve,	49,890 58	79,583 05
Investments, insurance and taxes,	1,250,684 27	888,206 98
Electric assets,	13,942,706 16	12,992,948 47
	\$88,558,451 82	\$90,062,720 50
LIABILITIES: —		
Capital stock,	\$45,392,232 84	\$45,254,145 70
Bonds,	1,770,000 00	1,536,500 00
Notes payable,	12,478,353 07	13,134,848 51
Unpaid bills,	876,763 01	941,894 61
Unpaid dividends,	180,694 75	543,412 72
Deposits,	507,232 25	200,687 34
Interest due and unpaid,	4,293 99	4,945 91
Interest accrued but not due,	52,708 66	103,632 80
Premium on capital stock,	17,028,751 75	17,948,748 00
Other items,	2,189,584 58	2,343,490 36
	\$80,480,614 90	\$82,012,305 95
Reserve and depreciation funds,	1,552,819 56	1,701,193 09
	\$82,033,434 46	\$83,713,499 04
Surplus,	6,525,017 36	6,349,221 46
	\$88,558,451 82	\$90,062,720 50
Of these companies: —		
55 ¹ show an aggregate surplus of	\$6,829,323 58	\$6,653,267 57
7 ² show an aggregate deficit of	304,306 22	304,046 11
Leaving total net surplus, as shown above,	\$6,525,017 36	\$6,349,221 46
Which added to reserves carried as liabilities,	1,552,819 56	1,701,193 09
Would show an actual surplus of	\$8,077,836 92	\$8,050,414 55
Equivalent to a per cent. on capital of about	17.79	17.79
INCOME: —		
For gas sold by meter,	\$13,399,936 18	\$13,973,255 09
For gas supplied to public lamps,	236,676 24	242,448 00
For gas sold to other companies,	639,997 56	672,951 80
From sales of coke,	632,372 69	658,883 95
sales of tar,	234,383 10	282,451 11
sales of ammoniacal liquor,	127,187 23	131,073 01

¹ Fifty-nine in 1915.² Eight in 1915.

	FOR YEAR ENDING JUNE 30.	
	1915.	1916.
From rent of meters,	\$32,936 58	\$12,796 30
rent of gas stoves and engines,	3,643 81	4,469 83
rent of gas lamps,	30,392 88	21,747 29
public lamps other than gas lamps,	4,121 19	3,062 87
other sources,	1,241 61	40,568 99
Total,	\$15,342,889 07	\$16,043,708 24
EXPENSES: —		
1. Coals,	\$2,543,210 50	\$2,658,698 67
2. Enrichers,	1,128,509 75	1,193,995 91
3. Purifying materials,	37,227 23	29,747 35
4. Water,	40,275 28	43,866 93
5. Wages at works,	880,039 45	909,807 06
6. Station expenses,	130,616 75	131,394 42
7. Repairs and maintenance of works,	80,199 03	113,899 40
8. Renewal of machinery,	395,549 26	356,825 72
9. Gas bought,	1,575,677 94	1,496,819 61
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	526,662 30	606,706 49
11. Repairs, renewals and maintenance of mains and service pipes,	312,871 87	344,520 64
12. Distribution tools and appliances,	252,132 79	200,540 61
13. Repairs and renewals of meters,	276,057 76	271,967 43
14. Gas stove fixings, repairs, etc.,	167,468 85	185,899 92
15. Lighting and repairing (gas lamps only),	68,797 61	71,741 09
16. Lighting and repairing, and materials used for other lamps,	6,123 88	4,279 73
17. Directors' allowances,	18,374 95	18,837 12
18. Salaries of officers,	218,936 48	222,985 07
19. General salaries,	419,949 17	409,355 13
20. Rent of offices,	55,568 80	61,032 25
21. Repairs and maintenance of office buildings,	10,325 64	19,239 42
22. General office expenses,	370,812 83	491,945 86
23. Taxes,	1,321,467 22	1,416,547 69
24. Insurance,	127,851 41	134,377 70
25. Law expenses,	35,454 68	25,828 04
26. Claims,	38,778 20	34,587 55
27. Bad debts,	23,586 32	19,250 41
28. Incidental expenses,	6,599 53	16,370 78
Total,	\$11,069,125 53	\$11,491,068 00
Leaving an apparent profit on their gas business of	\$4,273,763 54	\$4,552,640 24
They have also received for interest, etc.,	81,645 92	93,158 18
for rents, etc.,	164,204 62	213,927 83
as profits from electric lighting,	1,278,910 75	1,535,698 87
	\$5,798,524 83	\$6,395,425 12
Leaving an apparent deficit of	—	—
	\$5,798,524 83	\$6,395,425 12
From these receipts should be deducted: —		
Interest on bonds and loans,	\$825,989 93	\$674,654 74
Dividends,	3,970,002 37	4,339,535 35
Other items,	847,680 77	1,336,173 07
	\$5,643,673 07	\$6,350,363 16
Leaving an apparent profit of	154,851 76	45,061 96
	\$5,798,524 83	\$6,395,425 12

Three¹ of the companies appear not to have earned expenses, and nine² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$573,318.91. The receipts from sales for public lamps have increased by \$5,771.76.

In Appendix B will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$67,970,000.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows: —

Blackstone,	\$20,600	Southeastern Mass. (Marion),	\$102,790
Citizens' (Nantucket), . . .	46,520	Suburban (Revere),	621,085
Easthampton,	234,573	Vineyard (Oak Bluffs), . . .	58,600
Fitchburg,	979,694	Webster,	316,675
Lawrence,	1,274,964		
Lynn,	1,581,550	Total,	\$7,243,871
New Bedford,	2,006,820		

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$55,000,000, as there are electric plants at Adams, Amherst, Athol, Beverly, Charlestown, Clinton, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,416,547.69, an average of 7.9 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$94,880.47 in the total, and of three-tenths of a cent for every thousand feet sold.

¹ Six last year.

² Fifteen last year.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Nine companies paid no dividends. The 55 companies paying dividends paid out in all for this purpose the sum of \$4,339,535.35, which is an average rate of 8.9 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price of gas per 1,000 feet during the year ending June 30, 1916: —

Arlington,	. . . . .	from \$1 15 to \$1 10
Brockton (in West Bridgewater),	. . . . .	from 1 25 to 1 20
Citizens' (Nantucket),	. . . . .	from 2 50 to 2 00
Citizens' (Quincy),	. . . . .	from 1 20 to 1 10
Fitchburg,	. . . . .	from 1 10 to 1 00
Gardner,	. . . . .	from 1 85 to 1 80
Leominster,	. . . . .	from 1 40 to 1 35
Marlborough,	. . . . .	from 1 50 to 1 40
Newton,	. . . . .	from 90 to 85
Plymouth,	. . . . .	from 1 65 to 1 60

Price.

The following pages show the prices charged by the several companies June 30, 1916, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1915 and 1916: —

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1916.	1915.	1916.	1915.
Adams, . . .	\$1 15	Discount 10 cents per M if paid before the 10th of the month; special rates of \$1 and 90 cents, respectively, to certain consumers.	\$1 05	\$1 05	\$1 05	\$1 05
Amesbury, . . .	2 00	Discount 50 cents per M for fuel purposes, 95 cents per M for engines and factories. Minimum charge, 50 cents a month; \$1 per M for brazing purposes.	2 00	2 00	1 48	1 47
Amherst, . . .	1 50	Discount 10 cents per M if paid before the 10th of the month. For 500,000 cubic feet annually or over, \$1.25 net.	1 40	1 40	1 42	1 42
Arlington, . . .	1 20	Discount 10 cents per M if paid before the 10th of the month. Minimum charge of 50 cents a month is made to consumers whose net bills average less than that amount during the year.	1 10	1 15	1 14	1 17
Athol, . . .	1 75	If more than 20,000 feet are used, \$1.45 per M. Gas for fuel purposes, \$1.45 to \$1.25, according to quantity used. Yearly minimum charge of \$6.	1 75	1 75	1 47	1 50
Attleboro, . . .	1 20	Discount 20 cents per M if paid on or before the 16th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month. If less than 200,000 feet but more than 180,000 feet are used in any month, the net cost shall be \$180; and if less than 400,000 but more than 356,000 feet are used in one month, the net cost shall be \$320.	1 00	1 00	1 00	1 00
Atwood, L. Sidney (Chatham), . . .	15 00	Acetylene gas,	15 00	15 00	15 00	15 00

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1916.	1915.	1916.	1915.
Beverly, . . .	\$1 30 ¹	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1 per M net. Prepayment meters, \$1.20. Minimum charge of \$1 a quarter. Danvers: \$1.55 per M, with discount of 20 cents for prompt payment; prepayment meters, \$1.45.	\$1 10 ¹	\$1 10 ¹	\$1 19	\$1 19
Blackstone, . . .	1 30	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption.	1 20	1 20	1 22	1 25
Boston Consolidated, .	80	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from 75 to 65 cents, with a discount of 30 per cent. on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year.	80	80	79.2	79.6
Brockton, . . .	1 15	Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater and West Bridgewater is \$1.30 gross, with a discount of 10 cents per M if paid in 10 days; Stoughton, \$1.45, with discount of 10 cents per M if paid in 10 days; \$1 per M for engines; between 100,000 and 150,000 cubic feet, 90 cents per M net; over 150,000 cubic feet per month, 85 cents per M net.	1 05	1 05	1 08	1 08
Cambridge, . . .	90	Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 75 to 60 cents net.	80	80	80.5	80.5
Charlestown, . . .	90	Discount 10 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly. Gas for fuel, exceeding 25,000 feet per month, 75 to 50 cents net per month, according to quantity used.	80	80	80.6	80.6
Citizens' (Nantucket), .	2 00	Minimum charge of \$6 per year.	2 00	2 50	2 02	2 06
Citizens' (Quincy), . .	1 10	Gas for power and fuel, \$1.10 to 75 cents per M according to amount used. Minimum charge of 50 cents a month, with refund if consumer's bills amount to more than \$6 per year.	1 10	1 20	1 11	1 18

Clinton,	1 50	For the first 50,000 cubic feet per month, \$1.50 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.20 net; for the next 50,000 cubic feet, \$1 net; and all over 150,000 cubic feet, 85 cents net. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year.	1 40	1 40	1 40	1 40
Dedham,	1 15	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 30,000 feet; 20 cents per M to 100,000 feet; 25 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year.	1 15	1 15	1 04	1 04
East Boston,	80	Gas engine and fuel rate: first 25,000 cubic feet, per M, 80 cents; next 25,000 cubic feet, 75 cents; next 50,000 cubic feet, 70 cents; all over 100,000 cubic feet, 65 cents; a discount of 30 cents will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumer's bills amount to \$6 per year.	80	80	78.4	79.2
Easthampton,	1 50	Discount 10 cents per M if paid within 10 days;	1 40	1 40	1 41	1 41
Fall River,	90	Discount 10 cents per M if paid within 15 days; 70 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.10 gross, \$1 net in 15 days. To Tiverton Gas Company, 60 cents per M, but regular prices if less than 30,000 feet are used during any month.	80 ²	80 ²	81.4	81.4
Fitchburg,	1 10	\$1.10 per M first 25,000 feet; \$1 per M next 10,000 feet; 90 cents per M next 10,000 feet; 80 cents per M all over 45,000 feet, with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.	1 00	1 10	99.2	1 09
Framingham,	1 50	Discount 10 cents per M if paid within 15 days of date of bill. Special prices to large consumers. Minimum charge of 50 cents a month.	1 40	1 40	1 37	1 38
Gardner,	1 85	Discount 5 cents to 40 cents if paid within 10 days of date of bill, according to amount used. Minimum charge of 40 cents a month.	1 80	1 85	1 78	1 85
Gloucester,	1 20	Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year.	1 10	1 10	1 10	1 10
Greenfield,	1 66 ³	Discount 10 per cent. if paid before the 10th of the month following. Laundries and restaurants using 15,000 feet or over per month, 10 per cent. additional, or \$1.35 net if paid within 10 days. Factories and automatic water heaters 40 per cent. discount, or \$1 net if paid within 10 days. Minimum charge, 50 cents per month or \$6 per year.	1 50	1 50	1 38	1 39

¹ Maximum gross and net prices, exclusive of Danvers.² Maximum gross and net prices, exclusive of Somerset.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1916.	1915.	1916.	1915.
Gregory, J. D. (Princeton),	\$15 00	Acetylene gas,	\$15 00	\$15 00	\$15 00	\$15 00
Hadley,	15 00	Acetylene gas,	15 00	15 00	15 00	15 00
Haverhill,	90	Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.30 per M with discount of 10 cents if paid within 10 days.				
Hyannis,	15 00	Discount 5 per cent. if paid within 10 days.	80	80	82.3	82.1
		a month. Acetylene gas,				
		Gas for gas stoves, \$1.80,				
Ipswich,	2 00	Discount 10 cents per M if paid within 15 days. Discount 15 cents to large mills. Price, 75 cents net to city of Lawrence,	14 25	14 25	14 54	14 68
Lawrence,	95	Discount 10 cents on all bills paid within 10 days. From 2,000 to 48,000 feet per month, \$1.35 per M, with discount of 10 cents if paid in 10 days; on next 50,000 feet, \$1.05 net per M, and on all over 100,000 feet, 85 cents net per M. To three special customers: less than 30,000 cubic feet at regular rates; 30,000 to 40,000 at \$1 per M; over 40,000 at 85 cents per M. One customer at the following rate: first 165,000 cubic feet per month, 75 cents; all over 165,000 cubic feet per month, 70 cents. Discount of 5 cents per M cubic feet if paid within 10 days. If total consumption during any contract year is less than 1,000,000 cubic feet, 85 cents per M cubic feet net; if more than 1,000,000 cubic feet but less than 2,000,000, 75 cents per M net. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year,	2 00	2 00	1 95	1 92
Leominster,	1 45	Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.25 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year,	85	85	86.3	89.5
		Discount 20 cents per M if paid within 7 days; second 100,000 cubic feet per month, 75 cents per M; next 200,000 cubic feet, 65 cents; all over 400,000 cubic feet, 60 cents net,				
Lexington,	1 60		1 35	1 40	1 31	1 34
Lowell,	1 05		1 50	1 50	1 54	1 56
			85	85	85.2	86.1

Lynn, . . .	85	Discount 10 cents per M if paid within 10 days. In Marblehead gross price \$1.10 per M, with discount of 10 cents if paid within 10 days. To General Electric Company at high pressure, 50 cents net, at their works, plus 5 per cent. to cover pipe line loss. To Salem Gas Light Company, 60 cents per M feet flat rate, computed from consumers' meters in Salem, plus 5 per cent. to cover pipe line loss. To Marblehead Potteries Company, 90 cents per M net.	75 ¹	75 ¹	74.1	74.7
Malden, . . .	1 00	Discount 10 cents if paid within 15 days. In Reading \$1.60 per M gross, with discount of 10 cents if paid within 15 days. To Cambridge Gas Light Company, 80 cents net per M; Suburban Gas and Electric Company, 45 cents per M cubic feet. Power rates: first 35,000 cubic feet per month, \$1, less 10 cents for prompt payment; next 10,000, less 20 cents for prompt payment; and all in excess of 45,000, less 30 cents for prompt payment. Reading rates for power: first 15,000 feet, \$1.60, less 10 cents for prompt payment; all in excess of 15,000 feet, less 70 cents for prompt payment. Minimum charge of 75 cents per quarter to consumers using less than 833 cubic feet.	90 ²	90 ²	90.9	90.7
Marlborough, . . .	1 60	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.40 net. One large consumer using gas engine, at \$1.25 per M net. Minimum monthly charge of 50 cents.	1 40	1 50	1 44	1 52
Milford, . . .	1 50	First 10,000 cubic feet per month, \$1.45 net per M; next 10,000 cubic feet per month, \$1.35 net per M; next 10,000 cubic feet per month, \$1.25 net per M; next 10,000 cubic feet per month, \$1.15 net per M; next 10,000 cubic feet per month, \$1.05 net per M; all over 50,000 cubic feet per month, 95 cents net per M.	1 45	1 45	1 42	1 45
Natick, . . .	1 60	Discount 10 cents per M if paid by the 15th of the month. Manufacturing, \$1.50 per M. Minimum charge of 50 cents a month.	1 50	1 50	1 51	1 51
New Bedford, . . .	90	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; over 2,000,000 on year's consumption, 10 cents per M. Fairhaven, \$1, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	80 ³	80 ³	82.2	82.4
Newburyport, . . .	1 45	Discount 20 cents per M if paid in 12 days. Price of \$1 net to certain charitable and religious institutions. Meter rent of \$1 a quarter if less than that amount is used.	1 25	1 25	1 26	1 27

¹ Maximum gross and net prices, exclusive of Marblehead.² Maximum gross and net prices, exclusive of Reading.³ Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1916.	1915.	1916.	1915.
Newton, . . .	\$0 85	For consumption exceeding 500,000 cubic feet a year prices range from 84 to 75 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	\$0 85	\$0 90	\$0 84.9	\$0 89.3
North Adams, . . .	1 10	Discount of 10 cents per M if paid in 10 days. Special rates of 90 to 72 cents net, respectively, to certain customers.	1 00	1 00	98.9	97.2
Northampton, . . .	1 10	10 cents per M discount if paid in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 00	1 10	1 01	1 07
North Attleborough, . .	1 25	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 10	1 10	1 11	1 11
Norwood, . . .	1 70	Discount 10 cents per M if paid by the 15th of the month; 25 cents per M discount to large consumers. Minimum charge of 50 cents a month.	1 60	1 60	1 54	1 61
Old Colony, . . .	1 35	Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Employees, 75 cents net. Minimum charge of 50 cents a month when consumers have not used over \$6 a year.	1 25	1 25	1 27	1 27
Otis Company (Ware), . .	1 50	To consumers of 5,000 to 10,000 feet a month, \$1.25; to consumers of 10,000 feet or more, \$1 per M. Minimum charge of 25 cents a month.	1 50	1 50	1 34	1 34
Pittsfield, . . .	1 10	Discount 10 cents if paid in 10 days. For industrial and mechanical uses prices range from \$1 to 70 cents per M, according to consumption, less 10 per cent. in 10 days.	1 00	1 00	94.0	94.6
Plymouth, . . .	1 70	Discount of 10 cents per M if paid in 10 days. If an average of 8,000 feet of gas per month is used throughout the year, the price is \$1.45 net per M. Minimum charge of 50 cents a month.	1 60	1 65	1 63	1 67
Sadler, Thos. G. (South Attleborough), . . .	13 50	Acetylene gas. Discount \$1 if paid within 20 days.	12 50	12 50	13 24	13 06
Salem, . . .	1 20	Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1 net per M on first 100,000, 95 cents per M on second 100,000 and 90 cents net per M on all over 200,000 feet. On bills of 20,000 feet or over per month for power, 85 cents net per M. On first of 20,000 feet and 75 cents net per M on all over. Minimum charge of 50 cents a month when bills do not amount to \$7 a year.	1 00	1 00	1 01	1 01

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1916.	1915.	1916.	1915.
Vineyard (Oak Bluffs),	\$3 80	Discounts: June to September, inclusive, 10 per cent. to 50 per cent. according to amount of bill, if paid in 10 days, and 5 to 25 per cent. if paid in 20 days; October to May, inclusive, 40 per cent. to 50 per cent., according to amount of bill, if paid in 10 days, and 20 to 25 per cent. if paid in 20 days. Minimum monthly bill of 50 cents net, . . .	\$3 42	\$3 42	\$2 77	\$2 67
Waite and Smith (So. Dartmouth), . . .	20 00	Acetylene gas, . . .	20 00	20 00	20 00	20 00
Webster, . . .	1 35	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 cubic feet or less, \$1.35; 10,000 to 20,000 cubic feet, \$1.20; 20,000 to 30,000 cubic feet, \$1.10; 30,000 to 40,000 cubic feet, \$1 net per M, . . .	1 25	1 25	1 23	1 26
Williamstown, . . .	1 15	Discount of 10 cents per M on all bills paid on or before the 10th of the month. One special customer, \$1.20 per M less 10 per cent., . . .	1 05	1 05	1 05	1 06
Woburn, . . .	1 40	Discount of 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet, . . .	1 25	1 25	1 26	1 26
Worcester County, . . .	1 70	All in excess of 2,000 cubic feet, \$1.50 per M, gross. Discount 10 cents on bills paid within 10 days. Customers using gas ranges: first 2,000 feet, \$1.60 per M; all over 2,000 feet, \$1.40 per M, with discount of 10 cents if paid within 10 days. For industrial purposes, \$1.30 per M for first 30,000 feet per month, and \$1.20 per M for next 20,000 feet per month, less discount of 10 cents if paid within 10 days; next 20,000 feet, \$1 per M net; all over 70,000 feet, 90 cents net per M. Special contract, 2 customers each using 1 arc lamp at \$48 each per year. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year, . . .	1 60	1 60	1 52	1 52
Worcester, . . .	95	Discount 20 cents per M if paid within 20 days, . . .	75	75	76.1	76.4

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.847 per thousand feet. If the Boston company be excluded the average is \$0.873. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.44; the average received by all is \$0.858 per thousand. The average price for oil gas is \$4.53 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.40 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.890; in 1912, \$0.857; 1913, \$0.850; 1914, \$0.850; 1915, \$0.862; 1916, \$0.858.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1916, with the localities supplied by each and the population of the same according to the census of 1915, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Hanover, Norwell, Pembroke, Rockland, Scituate,	22,410	\$285,500 00
Adams Gas Light Co.,	Adams, Cheshire,	17,753	60,000 00
Agawam Electric Co.,	Agawam,	4,555	125,000 00
American Woolen Co.,	Acton, Maynard,	8,921	—
Amesbury Electric Light Co., ¹	Amesbury, Salisbury, Salisbury Beach,	10,260	235,000 00

¹ Manufacture of electricity a minor portion of business.

NAME.	Localities supplied.	Popula- tion.	Capital.
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Whately, . . .	12,471	\$300,000 00
Athol Gas and Electric Co.,	Athol, Erving, Orange, Wendell,	16,718	605,000 00
Attleborough Steam and Electric Co.,	Attleboro,	18,480	275,000 00
Ayer Electric Light Co.,	Ayer,	2,779	30,000 00
Barnes, A. W., Steam Specialty Co.,	Boston (in part), . . .	-	-
Beverly Gas and Electric Co.,	Beverly, Hamilton, Tops- field, Wenham,	27,079	687,500 00
Blackstone Electric Light Co.,	Blackstone,	5,689	40,000 00
Block Plant Electric Light Co.,	Boston (in part), . . .	-	9,500 00
Buzzards Bay Electric Co.,	Falmouth, Barnstable, Bourne, Chatham, Har- wich, Sandwich, Saga- more, Yarmouth, . . .	21,017	11,000 00
Cambridge Electric Light Co.,	Cambridge,	108,822	1,000,000 00
Central Massachusetts Electric Co.,	Belohertown, Brookfield, East Longmeadow, En- field, Granby, Palmer, Monson, Warren, West Brookfield, Wilbraham, .	30,243	280,000 00
Charlemont Electric Light and Power Co.,	Charlemont,	877	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown dis- trict,	39,597	¹ 600,000 00
Chester Electric Light Co.,	Chester,	1,344	5,000 00
Citizens' Gas, Electric and Power Co. of Nantucket,	Nantucket,	3,166	40,000 00
Clinton,	Clinton, Lancaster, . . .	15,777	² 183,000 00
Deerfield River Electric Light Co.,	Conway,	1,220	4,700 00
Easthampton Gas Co.,	Easthampton, Southamp- ton,	10,795	450,000 00
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, . . Bedford, Bellingham, Boston, Brookline, . . Burlington, Canton, . . Carlisle, Chelsea, . . Dedham, Dover, . . . Framingham, Holliston, Hopkinton, Lexington, Lincoln, Medfield, . . Medway, Millis, . . . Milton, Natick, . . . Needham, Newton, . . Norfolk, Sharon, . . . Sherborn, Somerville, Stoneham, Sudbury, . . Walpole, Waltham, . . Watertown, Wayland, Weston, Westwood, . . Winchester, Woburn, . .	1,158,572	22,518,200 00
Edison Electric Illuminating Co. of Brockton,	Avon, Bridgewater, Brock- ton, Bryantville, Bur- rage, East Bridgewater, Hanson, North Easton, Monponsett, Pembroke, South Easton, South Hanson, Stoughton, West Bridgewater, Whit- man,	102,942	1,476,000 00
Fall River Electric Light Co.,	Fall River, Somerset, Swansea, Westport, . .	133,988	1,400,000 00
Fitchburg Gas and Electric Light Co.,	Ashby, Fitchburg, Lunen- burg, Townsend, . . .	46,546	¹ 888,000 00
Franklin Electric Light Co.,	Lake Pleasant, Millers Falls, Montague, River- side, Turners Falls, . .	8,876	40,000 00
Gardner Electric Light Co.,	Barre, Gardner, Hub- bardston, Rutland, West- minster,	24,425	282,600 00
Gloucester Electric Co.,	Essex, Gloucester, Rock- port,	30,506	314,200 00
Great Barrington Electric Light Co.,	Ashley Falls, Housatonic, Great Barrington, North Egremont, South Egre- mont, Sheffield, . . .	9,088	125,000 00

¹ Par value, \$50.² Par value, \$500.

NAME.	Localities supplied.	Popu- lation.	Capital.
Greenfield Electric Light and Power Co.,	Ashfield, Bernardston, Buckland, Colrain, Deer- field, Greenfield, North- field, Shelburne, . . .	23,805	\$1,000,000 00
Harvard Gas and Electric Co., . . .	Harvard,	1,104	12,000 00
Haverhill Electric Co.,	Haverhill,	49,450	770,700 00
Huntington Electric Light Co., . . .	Huntington,	1,427	5,000 00
Lawrence Gas Co.,	Andover, North Andover, Boxford, Lawrence, Me- thuen,	118,914	2,500,000 00
Lee Electric Co.,	Lee, Lenox,	7,723	30,000 00
Lenox Electric Co.,	Lenox, Stockbridge, . . .	5,143	40,000 00
Leominster Electric Light and Power Co.,	Leominster,	17,646	220,000 00
Lowell Electric Light Corporation, . .	Billerica, Chelmsford, Dra- cut, Lowell, Tewksbury, Tyngsborough, Westford, .	129,503	1,176,400 00
Ludlow Electric Light Co.,	Ludlow,	6,251	21,000 00
Lynn Gas and Electric Co.,	Lynn, Nahant, Saugus, Swampscott,	114,761	1,625,000 00
Malden Electric Co.,	Everett, Malden, Medford, Melrose,	134,014	1,068,000 00
Manchester Electric Co.,	Manchester,	2,948	205,800 00
Marlborough Electric Co.,	Berlin, Bolton, Marl- borough, Northborough, Shrewsbury, South- borough, Westborough, . .	27,257	327,500 00
Milford Electric Light and Power Co.,	Milford, Hopedale, . . .	16,347	40,000 00
Mill River Electric Light Co. (Williams- burg),	Williamsburg,	2,118	15,000 00
New Bedford Gas and Edison Light Co.,	Acushnet, Dartmouth, Fairhaven, Mattapoisett, New Bedford, Wareham, Westport,	133,352	1,570,000 00
Newburyport Gas and Electric Co., .	Newburyport, Newbury, .	18,330	285,000 00
North Adams Gas Light Co.,	North Adams, Clarksburg,	23,149	400,000 00
Northampton Electric Lighting Co.,	Northampton,	21,652	117,400 00
North Brookfield Electric Light and Power Co., ¹	North Brookfield, . . .	2,947	60,000 00
North Dana Electric Light Co., ²	Dana, Greenwich, . . .	1,138	-
Norton Electric Light and Power Co.,	Norton,	2,587	5,000 00
Parsons, Daniel C. (Pepperell), . . .	Pepperell,	2,839	-
Pittsfield Electric Co.,	Dalton, Hinsdale, Lanes- borough, Pittsfield, . . .	45,811	375,000 00
Plymouth Electric Light Co.,	Duxbury, Kingston, Marshfield, Plymouth, .	19,152	270,000 00
Provincetown Light and Power Co., .	Provincetown,	4,295	60,000 00
Quincy Electric Light and Power Co.,	Quincy,	40,674	300,000 00
Randolph and Holbrook Power and Elec- tric Co.,	Holbrook, Randolph, . .	7,680	100,000 00
Salem Electric Lighting Co.,	Salem, Peabody (in part),	37,200 ³	4795,000 00
Seekonk Electric Co.,	Seekonk,	2,767	5,000 00
Shirley Electric Co.,	Shirley,	2,551	426,000 00
Southeastern Massachusetts Power and Electric Co. (Marion),	Bourne, Carver, Marion, Rochester, Wareham, . .	12,196	265,000 00
Spencer Gas Co.,	Spencer,	5,994	97,500 00
Stockbridge Lighting Co.,	Lee, Lenox (in part), Stock- bridge,	9,624	40,000 00
Suburban Gas and Electric Co. (Revere),	Revere, Winthrop, . . .	37,936	834,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,278	11,000 00
Tyngsboro Electric Light Co., ⁵	Dunstable, Tyngsborough,	1,329	7,500 00
Union Light and Power Co. (Franklin),	Bellingham, Franklin, Fox- borough, Plainville, . . .	15,970	272,800 00
United Electric Light Co. (Springfield),	Wrentham, Springfield, Longmeadow, Springfield, West Springfield, . . .	116,092	2,000,000 00
Vineyard Lighting Co. (Oak Bluffs), .	Edgartown, Oak Bluffs, Vineyard Haven, . . .	3,845	25,000 00
Ware Electric Co.,	Hardwick, Ware,	12,942	132,000 00
Webster and Southbridge Gas and Elec- tric Co.,	Brimfield, Charlton, Dud- ley, Oxford, Southbridge, Sturbridge, Wales, Web- ster,	39,733	467,500 00

¹ Unincorporated.² Manufacture of electricity a minor portion of business.³ Salem only.⁴ Par value, \$50.⁵ Par value, \$25.

NAME.	Localities supplied.	Popula- tion.	Capital.
Weymouth Light and Power Co., . . .	Weymouth,	13,969	\$300,000 00
Williamstown Gas Co.,	Williamstown,	3,981	40,000 00
Winchendon Electric Light and Power Co.,	Winchendon,	5,908	12,000 00
Worcester Electric Light Co.,	Leicester, Paxton, Worcester,	166,990	1,400,000 00
Worcester Suburban Electric Co.,	Auburn, Douglas, Grafton, Mendon, Millbury, Northbridge, Sutton, Upton, Uxbridge,	36,978	800,000 00

Aggregate Balance Sheet.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1915 and 1916, show the following facts:—

	FOR YEAR ENDING JUNE 30.	
	1915.	1916.
ASSETS:—		
Construction accounts,	\$67,974,817 42	\$93,897,377 73
Cash on hand,	2,216,680 49	2,392,956 39
Due for electricity,	1,199,493 05	1,710,717 51
Other accounts due,	507,336 69	954,920 54
Materials, etc.,	2,609,612 85	3,125,391 22
Notes receivable,	145,495 15	96,519 09
Investments, etc.,	2,545,332 89	663,045 55
Sinking funds, etc.,	389,709 68	534,336 33
	\$77,588,478 22	\$103,375,264 36
LIABILITIES:—		
Capital stock,	\$39,660,710 00	\$50,720,800 00
Bonds,	2,708,500 00	9,171,000 00
Notes payable,	8,300,679 37	11,623,368 82
Unpaid bills,	719,425 16	908,375 29
Unpaid dividends,	689,333 58	976,427 17
Interest due and unpaid,	2,998 14	7,250 52
Interest accrued but not due,	116,040 64	129,929 00
Deposits,	119,558 20	156,621 62
Premium on capital stock,	19,707,575 36	22,681,141 36
Other items,	471,413 01	562,306 16
	\$72,496,233 46	\$96,937,219 94
Reserve and depreciation funds,	2,055,750 38	2,290,515 02
	\$74,551,983 84	\$99,227,734 96
Surplus,	3,036,494 38	4,147,529 40
	\$77,588,478 22	\$103,375,264 36
Of these companies:—		
52 ¹ show an aggregate surplus of	\$3,049,602 34	\$4,166,256 29
7 ² show an aggregate deficit of	13,107 96	18,726 89
Leaving total net surplus as shown above,	\$2,036,494 38	\$4,147,529 40
Which added to reserves carried as liabilities,	2,055,750 38	2,290,515 02
Would show an actual surplus of	\$5,092,244 76	\$6,438,044 42
Equivalent to per cent. on capital of about,	12.84	12.69

¹ Fifty in 1915.² Five in 1915.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1915, and for the year ending June 30, 1916: —

	FOR YEAR ENDING JUNE 30.	
	1915.	1916.
INCOME: —		
From commercial arc lights by contract, . . .	\$11,306 01	\$9,726 96
commercial incandescent lights by contract, . . .	159,372 95	171,352 46
commercial arc and incandescent lights by meter, . . .	9,942,041 31	11,317,551 68
public arc lights, . . .	1,387,566 00	1,348,982 03
public incandescent lights, . . .	1,228,994 86	1,354,486 58
electric power, . . .	4,341,970 47	6,531,905 00
electricity sold to other companies, . . .	461,339 28	1,252,816 65
rent of motors, . . .	59,670 58	4,971 69
rent of fixtures, . . .	93,187 44	223,894 46
rent of meters, . . .	11,912 42	12,359 28
steam heating, . . .	70,552 02	64,398 07
Total, . . .	\$17,767,913 34	\$22,292,444 86
EXPENSES: —		
1. Coal or other fuel, . . .	\$2,007,039 63	\$2,179,741 18
2. Rent of real estate used for plant, . . .	117,085 36	837,738 05
3. Oil and waste, . . .	24,082 10	26,573 91
4. Water, . . .	63,545 65	69,748 50
5. Wages at station, . . .	884,515 21	1,008,969 38
6. Station tools and appliances, . . .	59,276 43	98,369 48
7. Station structures and repairs, . . .	280,984 98	69,479 35
8. Hydraulic plant repairs, . . .	5,384 86	12,202 50
9. Steam plant repairs, . . .	241,803 21	267,446 19
10. Electric plant repairs, . . .	166,573 19	191,306 14
11. Current bought, . . .	707,993 32	1,518,008 63
12. Wages for care of lights, etc., . . .	511,796 73	519,622 00
13. Maintenance and renewals of distribution, tools, etc., . . .	147,074 19	227,218 03
14. Maintenance and renewals of street lamps, . . .	293,246 35	330,388 93
15. Maintenance and renewals of lamps (commercial lighting), . . .	310,137 87	295,620 29
16. Repairs and renewals of lines and conduits, . . .	895,631 47	971,765 92
17. Repairs and renewals of meters and transformers, . . .	131,139 97	154,098 64
18. Directors' allowances, . . .	24,248 87	28,554 48
19. Salaries of officers, . . .	265,247 07	285,173 66
20. General salaries, . . .	890,572 75	966,028 67
21. Rent of offices, if separate from plant, . . .	64,450 98	91,907 07
22. Repair and maintenance of office buildings, . . .	43,542 81	44,218 28
23. General office and management expenses, . . .	668,281 56	763,769 17
24. Taxes, . . .	1,700,936 70	1,984,097 35
25. Insurance, . . .	231,055 68	275,509 67
26. Law expenses, . . .	105,836 07	85,735 77
27. Claims, . . .	4,925 39	10,367 73
28. Bad debts, . . .	43,079 41	47,049 64
29. Incidental expenses, . . .	44,567 04	46,599 43
Total, . . .	\$10,734,054 85	\$13,407,308 04

	FOR YEAR ENDING JUNE 30.	
	1915.	1916.
Leaving an apparent profit of	\$7,033,858 49	\$7,345,965 97
Of this profit, the gas companies made in their electrical departments,	1,278,910 75	1,535,698 87
Leaving for the electric companies,	\$5,754,947 74	\$5,810,267 10
To which should be added the income from rents, jobbing, etc., amounting to	473,985 87	1,487,190 99
Making a total of	\$6,228,933 61	\$7,297,458 09
Leaving an apparent deficit of	—	894,672 91
	\$6,228,933 61	\$8,192,131 00
Against which the following charges were made:—		
Interest,	\$700,382 72	\$866,100 60
Dividends,	4,004,108 59	5,297,734 37
Depreciation,	339,657 71	511,244 63
Sundry items,	987,477 28	1,517,051 40
	\$6,031,626 30	\$8,192,131 00
Leaving an apparent net profit for the year of	197,307 31	—
	\$6,228,933 61	\$8,192,131 00

One¹ of the corporations included above appears not to have earned expenses, and ten² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$312,107.48, and those doing only an electric business show an increase during the last year of \$55,319.36.

In Appendix B will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$73,614.879. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$2,006,997.35.

¹ One in 1915.

² Eleven in 1915.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent. will be found in detail in Appendix F. Fourteen companies paid no dividends. The other 46 companies paid out in all as dividends the sum of \$4,423,938.77, which is an average rate of 10.70 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1916: —

	Cents per Kilowatt Hour.
Beverly,	from 11 to 10
Blackstone,	from 14 to 13.5
Easthampton,	from 13.5 to 11.7
Edison (Brockton),	from 11 to 10
Fall River,	from 9.5 to 8.55
Great Barrington,	from 14.4 to 14
Lawrence,	from 11.7 to 10.8
Lowell,	from 10.8 to 10
Milford,	from 14 to 10
Plymouth,	from 14.4 to 13.5
Southeastern Massachusetts (Marion),	from 18 to 15
Union (Franklin),	from 14 to 13.5
Webster,	from 11.7 to 10.8

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1916: —

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Abington and Rockland.	<p>For light: for residences in Abington and Rockland 15 cents gross a k. w. h., with discount of 10% if paid in 10 days; in Hanover and Norwell 15 cents net, and in Cohasset and Scituate 17 cents net to summer customers and 15 cents net to yearly customers; minimum charge \$12 a year; \$10 net to summer cottages. For stores in Abington and Rockland 15 cents a k. w. h. for first 50 hours' use of connected load a month and 7 cents for all k. w. h. in excess, with discount of 10% if paid in 10 days; and in Hanover, Norwell, Cohasset and Scituate 14.4 cents net a k. w. h. for first 50 hours' use of connected load a month and 6.3 cents net for all k. w. h. in excess; minimum monthly charge 25 hours' use of connected load a month net. For factories in Abington, Rockland, Hanover and Norwell same as power rate between March 1 and November 1, and during remainder of year 15 cents a k. w. h. for all used in excess of average monthly use under power rate during the preceding period from March to November, with discount of 10% if paid in 10 days and minimum charge of \$12 a year. For signs, 10 cents a k. w. h. where lamps are maintained by company; if by customer, 7 cents.</p> <p>For power: 10 cents gross for installations to 5 h. p., with discounts ranging from 10 to 67% according to monthly use, with minimum monthly charge of \$1.50 a h. p. In Abington and Rockland a discount of 10% if paid in 10 days, and elsewhere price is 9 to 2.7 cents net a k. w. h. according to monthly use. For installations of 5 h. p. and over capacity charge of \$2 for first k. w. of motor rating and \$1.25 for each additional k. w. and price of 3½ cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3 cents a k. w. h. Maximum demand of 670 h. p., \$10,800 for 600,000 k. w. h.; all in excess of 600,000 k. w. h. at 1 cent, lighting at 2 cents and not included in 600,000 k. w. h., all subject to 10% discount for cash in 10 days.</p> <p>For heating: 10 cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 3½ cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of 10% in Abington and Rockland for cash in 10 days.</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Adams, . . .	<p>For light: 13 cents gross a k. w. h. on first 15 k. w. h. a month, and 9 cents a k. w. h. for all in excess thereof, with discount if paid in 10 days of 1 cent on each k. w. h. No minimum charge. Free lamp renewals.</p> <p>For power: 5 cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month, and of 2 cents each on all k. w. h. in excess thereof. Customers to guarantee \$1 a month for each k. w. h. installed. Discount of from 2½ to 10% on 50 to 150 k. w. h. used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years.</p>	12	12
Agawam, . . .	<p>For light: 13 cents gross a k. w. h. for first 200 k. w. h., and prices ranging from this down to 8 cents, according to monthly consumption. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents, with discount of 10% if paid in 10 days. Gem lamps renewed free. No wiring.</p> <p>For power: 4 cents net per k. w. h. for first 800 k. w. h., prices ranging from this down to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p.</p>	11.7	11.7
American Woolen Co. (Maynard).	<p>For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals, carbons at ½ cost, mazdas at cost.</p> <p>For power: 10 cents a k. w. h.</p>	12.35	12.35
Amesbury, . . .	<p>For light: 17 cents gross a k. w. h., and for use in excess of 7 k. w. h. a month prices range from 16.5 to 11 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. By contract, \$1 a month for a 16 c. p. lamp, and \$1.25 if burned all night. Minimum monthly charge of \$1; 10% over cost in Salisbury.</p> <p>For power: 10 cents net a k. w. h. to very small customers, 5 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 4½ to 2 cents, according to amount used. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.</p>	16	16
Amherst, . . .	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 14 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents.</p> <p>For power: 6 cents net a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 5½ to 1.8 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.</p>	13.5	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Athol,	<p>For light: 14 cents net a k. w. h., prices ranging from this down to 8 cents, according to monthly consumption; when over 500 k. w. h. a month are used, for the first 500 k. w. h. 9 cents, and balance 8 cents a k. w. h. Minimum charge, \$6 a year. No wiring. Lamp renewals free. Factory lighting: prices range from 10 cents a k. w. h. for 100 to 250 k. w. h. a month, with a minimum charge of \$3 a month, to 5 cents a k. w. h. for 2,500 k. w. h. and over a month and a minimum charge of \$20 a month.</p> <p>For power: 10 cents gross a k. w. h., ranging from this down to 1½ cents, according to quantity used. Minimum charge for power, \$1 a month for 1 h. p. or over.</p> <p>For miscellaneous purposes: 5 cents net a k. w. h. on independent meter; no use of service between 4 p.m. and 10 p.m. from October 15 of one year to March 15 of the following year. Minimum charge, \$20 a year a meter.</p>	14	14
Attleboro,	<p>For light: 11 cents net a k. w. h., with a few large power consumers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; arc lights, 10 cents a k. w. h. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.</p> <p>For power: 7 cents net a k. w. h., prices ranging from this down to 1½ cents. Minimum monthly charge of \$1 a h. p.</p>	11	11
Ayer,	<p>For light: 16 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 1 cent a k. w. h. if paid in 10 days; all in excess of 50 k. w. h., 12 cents a k. w. h. net. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. Renewals of carbon lamps free.</p> <p>For power: 6 cents gross a k. w. h., less discount of 1 cent for payment in 10 days a k. w. h., for first 1,000 k. w. h. a month, for next 9,000 k. w. h. a month 2½ cents net a k. w. h., and all in excess of 10,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12½% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years.</p>	15	15
Barnes, A. W. Co. (Boston).	<p>For light: 10 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Renewals free for standard carbon lamps. No wiring.</p> <p>For power: same as for light.</p>	10	—
Beverly,	<p>For light: 12 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 15 cents gross a</p>	10 ¹	11 ¹

¹ In all territory supplied except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Beverly — <i>Con.</i> . . .	<p>k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month; in Topsfield, 12 cents gross a k. w. h., with same discounts as in Beverly. Minimum monthly charge of \$1 a rated h. p. of motors installed.</p> <p>For cooking: 12 cents gross a k. w. h., less discount of 2 cents a k. w. h. for first 20 k. w. h. a month and 7 cents a k. w. h. on all over 20 k. w. h. a month. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. of maximum demand but not less than \$2 a month.</p>		
Blackstone, . . .	<p>For light: 14½ cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of \$1, adjusted yearly. Free renewals on all carbon and gem lamps. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 6 cents a k. w. h. for all current furnished in addition to the charge of \$4.</p> <p>For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand, plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days.</p> <p>For miscellaneous energy: 14½ cents gross a k. w. h. for first 20 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 3 cents a k. w. h. on all exceeding 20 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.</p>	13.5	14
Block Plant (Boston),	<p>For light: 12 cents gross a k. w. h., less discount of 10% on all bills of \$1.11 or over for payment in 10 days. Contract rate, \$1.33½ a month for a 16 c. p. lamp or equivalent. Demand rate: 1 cent a lamp hour for 400 primary lamp hours a year, ½ cent a lamp hour for all secondary lamp hours, less a discount of 10% for payment in 10 days. Arc lights supplied at same rates as incandescents, one 5-ampere arc lamp being estimated as equivalent to 10 16 c. p. incandescent lamps. Minimum monthly charge of \$1. No wiring. Renewals of plain carbon lamps free; special lamps at special prices.</p> <p>For power: 10 cents gross a k. w. h., with discounts ranging from 10 to 40%, according to</p>	10.8	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Block Plant (Boston) — <i>Con.</i>	horse power of motor and amount of monthly bill; also an additional discount of 10% for payment of bill by 10th of month. Current at demand rate: 12 cents a k. w. h. gross, less the following reductions: 1st, a price of 9 cents a k. w. h. for all in excess of 23 and not exceeding 103 hours' use of demand; 2d, a price of 6 cents a k. w. h. for all in excess of 103 hours' use of demand; 3d, whenever that portion of the bill reckoned at the 9-cent or 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on the excess over \$10; 4th, whenever, after the foregoing deductions, a bill exceeds \$100 a month, a discount of 30% will be allowed on such excess; an additional discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.		
Buzzards Bay (Falmouth).	For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 5 cents a k. w. h. Prompt payment discounts: October to May, inclusive, on or before the 10th, 40%; 11th to 20th, inclusive, 20%. Demand rate: the minimum to be paid monthly for each connection is 3½ cents a watt a month for first 25; 2½ cents for next 50; 1½ cents for all over 75 watts actually demanded in any month. Minimum season charge of \$9 with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals. For power: 5 cents a k. w. h. for primary power service, with discounts increasing with quantity of current consumed, subject to a minimum monthly capacity charge of \$2 for first h. p. and \$1.50 each for the next 24 h. p. Special year-round business subject to interruption on peak load, 5 cents a k. w. h.	20	20
Cambridge,	For light: 10 cents gross a k. w. h. for first 500 k. w. h. a month, and 9 cents a k. w. h. for next 500 k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days; next 1,094 k. w. h. a month, 7 cents net a k. w. h.; next 2,856 k. w. h., 3½ cents net; all over 4,951 k. w. h., 5½ cents net a k. w. h. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for, and an operating charge of 6 cents a k. w. h., less discount of 10% if paid in 15 days. No contract made for less than ½ k. w. a month. Free renewal of carbon and gem lamps. Wiring for power only. For power: 5½ cents gross a k. w. h., on first 660 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.;	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Cambridge — <i>Con.</i>	<p>91,434 and over, 1.75 cents a k. w. h. net. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes.</p> <p>For miscellaneous purposes: 5½ cents for first 70 k. w. h., less 10% discount for prompt payment; next 1,930 k. w. h., 3 cents net, and over 2,000 k. w. h., 2 cents net a k. w. h. Minimum monthly charge of \$1 a k. w. of demand.</p>		
Central Massachusetts,	<p>For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 4.1 cents a k. w. h., according to amount used. Stores and hotels: 12 cents a k. w. h. for first 50 k. w. h., and 8 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 50%, according to horse power connected, and additional discount of 10% for payment in 10 days. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 1.2 cents net a k. w. h.</p> <p>For miscellaneous energy: 16 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 3½ cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.</p>	15	15
Charlemon, . . .	<p>For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. Wiring at customer's expense. Lamp renewals at cost.</p>	15	15
Charlestown, . . .	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 25 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Charlestown — <i>Con.</i>	bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of \$1 a month a horse power of demand or connected load.		
Chester,	For light: 20 cents gross a k. w. h., with 10% discount for prompt payment. A service charge of 50 cents plus 12 cents a lamp of estimated demand plus 20 cents a k. w. h. for first 50 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost. Off-peak cooking rate, 5 cents a k. w. h., with prompt payment discount of 10%.	18	18
Citizens' (Nantucket),	For light: 20 cents net a k. w. h. By contract, 83 cents for 4 c. p. lamp; \$1 for 8 c. p. or 25-watt lamp; \$1.50 for 16 c. p. or 40-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.	20	20
Clinton,	For light: 13 cents gross a k. w. h. on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents a k. w. h. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. Carbon lamps renewed free. For power: 6 cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. the rate is 2½ cents net a k. w. h.; for all over 10,000 k. w. h. the rate is 2 cents net a k. w. h. Additional discount of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two or more than five years. Customers guarantee \$1 a h. p. installed.	12	12
Deerfield River (Conway).	For light: by contract, on basis of ½ cent an hour for 50 watts. No wiring or renewals.	-	-
Easthampton, . .	For light: 13 cents gross a k. w. h., with discount of 10% if bill is paid within 10 days; also discounts of from 1 to 7 cents from gross	11.7	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Easthampton — <i>Con.</i> .	price for consumption of 100 or more k. w. h. monthly. Demand rate: \$12 a year per k. w. h. of demand plus $\frac{1}{10}$ of a cent a k. w. h. of consumption. Minimum monthly charge of 50 cents. No lamp renewals or wiring. For power: 5 cents net a k. w. h., ranging from this price to 1.8 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.		
Edison (Boston), .	For light: for electricity for any use, 10 cents net a k. w. h. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., $2\frac{1}{2}$ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to $1\frac{1}{10}$ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring. For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 104 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Edison (Boston)— <i>Con.</i>	<p>fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to 1½ cents a k. w. h. on all exceeding 305,500 k. w. h. a month.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduction, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension, alternating current is supplied, a price of 7 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day.</p>		
Edison (Brockton), .	<p>For light: 10½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days. For store lighting, 10½ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 8½ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 4½ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of ½ cent a k. w. h. for payment within 10 days. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$5 a month a kilowatt is charged for the first 5 kilowatts connected, \$3 a month a kilowatt for next 25 and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and 2½ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Factories using electric power and purchasing their own lamps purchase lighting energy for from 12 to 10 cents a k. w. h., according to horse power of motors installed. Rate for window lighting, controlled by company on outside switch, from 10 cents a month for 5-watt lamp to \$1.38 for a 100-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock every night. Arc lamp rates same as for incandescents. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 4 cents a</p>	10	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Edison (Brockton) — Con.	<p>k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$2 a k. w. a month for the first k. w. of demand and \$1.25 a k. w. for each succeeding k. w., plus current at 3 cents a k. w. h., less sliding scale of discounts from 5 to 50%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge.</p> <p>For miscellaneous energy: 5 cents gross a k. w. h., with discount of 10% for payment within 10 days. For refrigerating service, with connected load of 10 h. p. or more, 2 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, 1½ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and 1½ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed.</p> <p>For cooking and heating: 10½ cents gross a k. w. h. for first 20 k. w. h. used a month and 2½ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of ½ cent a k. w. h. for payment in 10 days.</p>		
Fall River,	<p>For light: 9 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 9 to 4 cents, according to quantity used. No free wiring or lamp renewals.</p> <p>For power: 6 cents gross a k. w. h., with discount of 10% if paid in 15 days. Prices range from 6 to 1½ cents, according to quantity used. Minimum charge of \$3 a month. Primary demand rate: first 50,000 k. w. h. at 1.5 cents; next 100,000 k. w. h. at 1 cent; next 150,000 k. w. h. at .9 cent; minimum charge of \$200 a month.</p> <p>For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.</p>	8.55	9.5
Fitchburg,	<p>For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 to 4½ cents, according to consumption. Tungsten sign and window lighting, 5 nights to 10 p.m. and 1 night to midnight: 8½ cents for a 5-watt lamp, 50 cents for a 25-watt, 65 cents for a 40-watt, 95 cents for a 60-watt, \$1.50 for a 100-watt, \$2 for a 150-watt and \$3.65 for a 250-watt lamp a month; discount of 10% if paid by 15th of month. Arc lights at meter rates, with minimum monthly charge of \$2 a lamp on contract of a year or more, \$3 on contract of six months or more, and \$5 on contract of three months or more. Minimum charge of \$9 a year. No free wiring. New installations of lamps free, except tungstens not on sign or window rate;</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Fitchburg— <i>Con.</i>	<p>free renewal of carbon lamps and tungstens on sign or window rate.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per h. p. of demand, with all in excess at prices ranging from 5 cents to 1 cent a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 5 cents a k. w. h. for first 200 hours to 1 cent for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at rate of 13 cents a k. w. h. for first 100 k. w. h. to 4.5 cents a k. w. h. for all over 2,400 k. w. h., subject to a discount of 1 cent a k. w. h. if paid within 15 days. Minimum monthly charge of \$1 a h. p. of demand, same being taken at 60% of maximum demand noted during year.</p> <p>For heating and cooking: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 4 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p>		
Franklin (Turners Falls).	<p>For light: 11 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 11 to 7 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at a little above cost. Renewals free for carbon lamps and 7 cents below list price for tungsten lamps.</p> <p>For power: 5 cents net to 2 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected.</p> <p>For heating and cooking: 5 cents net a k. w. h. for first 40 k. w. h. a month, and 2 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.</p>	9.9	9.9
Gardner, . . .	<p>For light: residences, 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 20th of month. For commercial lighting on demand basis, from 13 cents gross a k. w. h. to 6 cents gross a k. w. h., according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 20th of month. Flat rate lighting: residences, 1½ cents a watt of demand a month; stores, except those open more than three nights a week until 10 P.M., 1½ cents a watt of demand a month; stores open not later than 12 P.M. and drug stores, 2½ cents a watt of demand a month; stores open all night, 3½ cents a watt of demand a month; no contract will be accepted for less than 100 watts or for less than one year. Discount of 20% if paid by 20th of month. Sign and window rates: 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load and 1.10 cents a 100 watts</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Gardner — <i>Con.</i>	<p>of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load and 1.10 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.40 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, if paid on or before 20th of month. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring.</p> <p>For power: 5 cents net a k. w. h. to 2.10 cents net, according to consumption. Minimum charge of 50 cents a h. p. of connected load.</p> <p>For heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 5 cents net a k. w. h. Minimum charge of \$9 a year.</p>		
Gloucester,	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month; 11 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 400; 6 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price, 8 cents for each k. w. h., — all these prices subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h., with discount of 10% for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. Arc lights: 15 cents gross a k. w. h., with discount of 33½% if paid on or before 15th of month. No wiring. Renewals free on carbon and gem lamps.</p> <p>For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 3 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2.50.</p>	14	14
Great Barrington,	<p>For light: 16 cents gross a k. w. h., with discount of 2 cents if paid on or before 15th of month. By contract: 87½ cents for a 16 c. p. lamp. Minimum charge of 75 cents a month. No wiring. Renewals free on gem lamps; at cost on mazda lamps.</p> <p>For power: 10 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Prices range from 10 to 3.2 cents, according to monthly consumption. Rental charge of 50 cents if meter does not register 10 k. w. h.</p> <p>For heating and cooking: 5 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Minimum charge of \$1 a month.</p>	14	14.4
Greenfield,	<p>For light: 11 cents gross a k. w. h., ranging from this down to 7 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. For sign and win-</p>	9.9	9.9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Greenfield — <i>Con.</i>	dow lighting: for every night (Sundays excepted) to 10.30 p.m., from 12 cents each a month for from 1 to 50 10-watt lamps to \$2 a month for 250-watt lamps. Minimum monthly charge of 50 cents. Wiring at cost. Free renewal of carbon and gem filament lamps. For power: 5 cents net a k. w. h. and prices ranging from this to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected, whether current is used or not. Cooking rate: 5 cents net a k. w. h. for first 40 k. w. h. a month and 2 cents a k. w. h. on all in excess of 40 k. w. h.		
Harvard, . . .	For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h. a month; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days. For next 9,000 k. w. h. a month, 2½ cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2 cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1 cent for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed.	17	17
Haverhill, . . .	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; next 40 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 6 to 3½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Window and sign lighting; lamps burning 5 nights a week until 10 p.m. and 1 night until 12 p.m., 50 cents to \$6 a month a lamp, depending upon the candle power of lamp; a 4 c. p. 10-volt tungsten lamp, burning same hours, 8½ cents a lamp a month; all subject to a discount of 10% if paid within 15 days. Arc lamps: current sold on arc lamp hour basis, and arc lamp hour equalling 500 watts. First 32 hours of each lamp installed are sold at 6½ cents a lamp hour, next 50 at 3½ cents a lamp hour, and the balance at 2½ cents a lamp hour. Minimum charge of \$9 a year. Carbon lamps free; tungstens at customer's expense, except for contract sign and window lighting, when they are free.	11	11

COMPANY.	Prices.	MAXIMUM. NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Haverhill — <i>Con.</i>	<p>For power: 13 cents gross a k. w. h. for first 10 k. w. for each h. p. of demand a month, and all in excess of first 10 k. w. ranging from 4.3 cents a k. w. h. to 1.9 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. if paid within 15 days. Minimum charge of \$1.50 a month for each h. p. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$1.50 a month. Current furnished for lighting and power under a 5-year contract, where there is an agreement for not less than 150,000 k. w. h. per annum, 3 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. If more than 15% of consumption in any year is for lighting purposes, excess shall be paid for at lighting rates.</p> <p>For heating and cooking: 12 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 4 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.</p>		
Huntington,	<p>For light: 12 cents net a k. w. h. To churches, 10 cents a k. w. h. By contract: 50 cents to \$4 a month. Minimum charge of \$1 a month.</p>	12	12
Lawrence,	<p>For light: 12 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 12 to 6 cents a k. w. h., according to monthly consumption. Optional rate of \$4 a month per k. w. of connected load, plus 6 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$90 a year, burning every night all night. Minimum monthly charge of \$1, less 10% discount for prompt payment. Carbon and gem lamps renewed free; tungsten lamps sold at below cost.</p> <p>For power: 10 cents gross a k. w. h. to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 6 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment.</p> <p>For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 3½ cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.</p>	10.8	11.7
Lee,	<p>For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a dis-</p>	20	20

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Lee — <i>Con.</i>	count of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h. and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.		
Lenox,	For light: 20 cents gross a k. w. h., with discount of 25% a k. w. h. to yearly customers for consumption up to 50 k. w. h. a month, and 30% a k. w. h. for over 50 k. w. h. Yearly customers using 7,500 k. w. h. a year receive 40% discount. To transient customers, 20% discount on bills of more than 25 k. w. h. Churches are charged 10 cents a k. w. h. for more than 6 k. w. h. All discounts provisional on payment on or before 15th of month. Minimum charge, 75 cents a month. No wiring or renewals. For power: \$1 a month on all motors installed; 10 cents a k. w. h. on from 10 to 100 k. w. h.; 8 cents a k. w. h. on 100 k. w. h. or over. For heating and cooking: 14 cents net a k. w. h. on first 10 k. w. h. a month; 6 cents a k. w. h. for all in excess of 10 k. w. h.	15	15
Leominster,	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Theatre rate of 15 cents net a k. w. h. for first 20 k. w. h. a week, and 10 cents a k. w. h. on all over. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 2½ cents net a k. w. h. on next 9,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 10,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.	12	12
Lowell,	For light: 10½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days, in Lowell, Tewksbury, Chelmsford and Billerica; 14 cents gross a k. w. h., with discount of 10% for prompt payment, in Dracut and Westford. In Tyngsborough, 20 cents gross a k. w. h. of maximum demand 1 hour a day; all other current at 6.6 cents, with discount of 10% for prompt payment. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be	10	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Lowell — <i>Con.</i>	<p>charged for first 50 hours' use a month of connected load, $7\frac{1}{2}$ cents a k. w. h. for all electricity from 51 to 100 hours' use, $5\frac{1}{2}$ cents a k. w. h. for all exceeding 100 hours' use, all subject to discount of $\frac{1}{2}$ cent a k. w. h. if paid within 10 days. Minimum bill of 25 hours' use a month of connected load at $10\frac{1}{2}$ cents a k. w. h. Long-hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 15 to 45% for guaranteed yearly use of maximum demand, 5 to 50% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. For window and sign lighting: $7\frac{1}{2}$ cents a month for a 5-watt lamp to \$1.50 a month for a 100-watt lamp, burning from 15 minutes before sunset until 11.30 o'clock, with discount of 10% for payment in 10 days. Are lamps at wholesale meter rates, with a minimum charge of \$1.67 a month. Minimum charge of \$12 net a year. Regular-sized metalized filament and carbon lamps free to meter customers; tungsten lamps free when customer pays a monthly rental of 20 cents a lamp.</p> <p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 50 k. w. h. vary from 5 to 50%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and \$5.55 for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 25%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to $\frac{1}{16}$ of a cent for over 360,000 k. w. h. a month, with minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w.</p> <p>For heating, charging batteries and cooking: $10\frac{1}{2}$ cents gross a k. w. h. for first 20 k. w. h. a month and $2\frac{1}{2}$ cents gross for all current in excess of 20 k. w. h., all subject to a discount of $\frac{1}{2}$ cent for prompt payment. Minimum charge of \$2.10 gross a month.</p> <p>For light: 12 cents net a k. w. h. Discount of 10% if over \$100 of current is used during 12 consecutive months. No wiring. Free lamp renewals.</p> <p>For power: 5 cents net a k. w. h. to 3.5 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1.50 up to and including 3 h. p.; in excess of 3 h. p., 50 cents a h. p. connected.</p> <p>For light: 11 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment within 10 days of date of bill; over 285 k. w. h. a</p>		
Ludlow,		12	12
Lynn,		10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Lynn — Con.	<p>month, 9 cents a k. w. h.; 2,400 k. w. h. and above for store lighting, 7 cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. a month, with prompt payment discount of 1 cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$8 net. Charging automobiles: current measured on 2-rate meter, 9 cents a k. w. h. for night current and 5 cents a k. w. h. for day current, with prompt-payment discount of 1 cent a k. w. h. Theatre lighting: flat rate of 5 cents a k. w. h. Minimum monthly charge of 50 cents. Renewal of carbon lamps free; of tungsten lamps at slight profit.</p> <p>For power: 6 cents gross a k. w. h., prices ranging from 6 to 2½ cents, according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 10 days of date of bill. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month.</p>		
Malden.	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. For tungsten window lighting: prices range from 50 cents for a 25-watt, 20 c. p. lamp, to \$6 for a 500-watt, 400 c. p. lamp, with prompt-payment discount of 10%; lamps to be burned 5 nights a week until 10 P.M. and 1 night until 12 P.M.; sign service furnished on same conditions, at 8½ cents a lamp a month for 4 c. p., 10-volt tungsten. Long hour burning schedule: 6 cents gross a k. w. h. for first 250 k. w. h. a month, 5 cents gross for next 500, 4 cents gross for next 1,000, 3½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. Renewals free on carbon lamps; tungstens at customer's expense, except for window and sign lighting.</p> <p>For power: 4½ cents net a k. w. h., prices ranging from 4½ cents to 1 cent, according to consumption, and a service charge of \$1.50 a h. p. a month. Off-peak or battery charging rate: between hours of 4 P.M. and 9 P.M., regular rate of 11 cents net; between 9 P.M. and 4 P.M., 6 cents net a k. w. h. Hours of use determined by 2 meters and a time switch. Minimum charge of 60% connected load for power at \$1.50 a h. p. a month.</p> <p>For cooking and heating: 11 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h. 3 cents</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Malden — <i>Con.</i> . . .	a k. w. h. with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.		
Manchester, . . .	For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of 10 cents a lamp a month to yearly customers; 15 cents a lamp a month to summer customers. No wiring or renewals. For power: same rates as for lighting.	15	15
Marlborough, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the daytime, when current for both power and light is furnished, ranges in price from 10 cents a k. w. h. for from 200 to 300 k. w. h. a month to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Theatre and amusement parks, if primary usage in any one month equals 500 k. w. or over, 15 cents a k. w. h., and 5 cents a k. w. h. for all in excess of demand. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring. Carbon lamps renewed free. For power: 12 cents net a k. w. h. for first 25 hours' use of demand a month, 6 cents a k. w. h. for next 50 hours' use and 3 cents a k. w. h. for all in excess of above. If bill is over \$20 a month when figured at these rates, a discount of 33½% will be allowed on all over \$20. Special rates for both power and lighting during daytime range for power from 10 cents a k. w. h. to 1½ cents a k. w. h., according to monthly consumption.	12	12
Milford, . . .	For heating or cooking: 5 cents a k. w. h. For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free. For power: 5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2½ cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.	10	14
Mill River (Williamsburg).	For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring. Renewals of lamps free.	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Mill River (Williamsburg) — <i>Con.</i>	For power: 5 cents gross a k. w. h., with discount of 5%, if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 2½ cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.1 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.		
New Bedford, . . .	For light: 11 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 11 to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 16 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for signlights, 5 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon lamps free; other lamps sold at about cost. For power: 5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5 to 1.1 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 3½ cents gross to 1.1 cents gross a k. w. h., according to h. p. installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$1.50 a month. Current for charging batteries, 3½ cents a k. w. h., with discount of 5% for payment in 10 days.	10.45 ¹	10.45 ¹
Newburyport, . . .	For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No wiring or lamp renewals. For power: 9 cents gross a k. w. h., prices ranging from 9 to 2.8 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment by the 12th of the month. Current for smoothing and pressing irons in shoe factories and moving-picture machines, 18 cents a k. w. h., with a discount of 50% if bills are paid on or before 12th of month. Minimum monthly charge for motors, \$1 for each rated h. p.	13	13
North Adams, . . .	For light: 12 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 20 k. w. h. if paid in 10 days, and 9 cents a k. w. h. on all in excess of 20 k. w. h., with discount of 1 cent if paid in 10 days. No wiring. Renewals of carbon lamps free.	11	11

¹ 13 cents in Mattapoisett, Dartmouth and Westport.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
North Adams — <i>Con.</i>	For power: 5 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 2,000 k. w. h. a month if paid in 10 days, 2 cents net a k. w. h. on next 6,000 k. w. h. a month, 1½ cents a k. w. h. on next 22,000 k. w. h. and 1½ cents a k. w. h. on all over 30,000 k. w. h. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.		
Northampton, .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring. Carbon lamp renewals free. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	9	9
North Brookfield, .	For light: 16 cents gross a k. w. h., with discounts, if bills are paid before 10th of month, as follows: to 100 k. w. h., 1 cent a k. w. h.; from 100 to 150 k. w. h., 1.5 cents a k. w. h.; from 150 to 200 k. w. h., 2.4 cents a k. w. h.; from 200 to 250 k. w. h., 3.25 cents a k. w. h.; over 250 k. w. h., 4.1 cents a k. w. h. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungsten lamps, 15 cents from list price allowed. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current consumed thereafter, less discounts varying from 10 to 50%, according to horse powers installed, 11 h. p. being the lowest receiving any discount, with additional discount of 10% for payment in 10 days. Minimum monthly charge of \$1 a h. p. of monthly maximum demand.	15	15
North Dana, .	For light: flat rate for lamps supplied: 10 to 12 lamps, \$2.50; 12 to 15, \$3; 15 to 20, \$3.50; 20 to 25, \$4 a month.	-	-
Norton, .	For light: 20 cents gross a k. w. h. for residence lighting, with discounts, if paid before the 10th of month, of from 5 to 25%, according to amount of monthly bill. For store lighting, 16 cents net a k. w. h. Minimum monthly charge of \$1.25. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 10 cents net a k. w. h. Minimum	19	19

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Norton — <i>Con.</i>	charge, \$1.50 a month a h. p. of demand. For continuous use, service charge of \$2 a month for each h. p. of demand, plus 4 cents a k. w. h. for current consumed.		
Parsons, D. C. (Pep- perell),	For cooking and heating: 7 cents a k. w. h. For light: 12 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.	12	—
Pittsfield,	For light: 12 cents gross for first k. w. h. used for each 25-watt lamp installed and 8 cents gross a k. w. h. for all current used in addition, less discount of 10% for payment on or before 15th of month. In Dalton 14 cents gross for first k. w. h. used for each 25-watt lamp, in Lanesborough 15 cents for first k. w. h., and in Hinsdale 16 cents for first k. w. h., and 8 cents a k. w. h. for all current used in addition, less discount of 10% for payment on or before 20th of month. If meter does not register 8 k. w. h. in any month, no bill for current will be rendered, but a charge of 50 cents will be made for maintenance of installation, and current used will be added to consumption of following month. No wiring. For commercial lighting: 12 cents a k. w. h. for first 30 hours' use a month of each k. w. of demand; 8 cents a k. w. h. for next 50 hours' use; 6 cents a k. w. h. for next 100 hours' use and 5 cents a k. w. h. for all in excess of 180 hours' use, with discount of 10% for payment on or before the 15th of the month. Carbon lamps renewed free; tungstens at 10 cents less than cost. For power: 8 cents gross a k. w. h., prices ranging from 8 cents gross to 3.2 cents gross, according to quantity used a month, with discount of 5% for payment on or before 15th of month, 20% additional discount if users purchase own motors. Minimum monthly charge to customers not owning motors, from \$1.50 for $\frac{1}{2}$ h. p. to \$20 for 35 h. p., and to customers owning their motors, 75 cents a month, plus 25 cents a connected h. p. or fraction thereof. Special rates to customers owning motor equipment for large use of power, varying from 2 $\frac{1}{2}$ cents a k. w. h. for 4,000 to 7,000 k. w. h. a month to 1.4 cents a k. w. h. for 60,000 k. w. h. or over a month. For heating and cooking: 4 cents a k. w. h., with minimum charge of \$1 a month.	10.8 ¹	10.8 ¹
Plymouth,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 10% for prompt payment of bills to customers having a large installation of lights but small or infrequent use of them, and 20% to customers who use their lights practically every night in the week. Minimum monthly charge of \$1 a month net for yearly customers, and summer customers	13.5	14.4

¹ 12.6 cents in Dalton, 13.5 cents in Lanesborough, 14.4 cents in Hinsdale.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Plymouth — <i>Con.</i>	pay \$9 a season in advance. No wiring. Free renewals of carbon lamps. For power: 10 cents net a k. w. h., ranging from this to 3 cents, according to monthly consumption. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{2}$ h. p. to 5 h. p. motors.		
Provincetown, .	For light: 20 cents gross a k. w. h., with discount of 10% for payment in 15 days. Ready to serve charge of \$1 a month. No wiring or free renewals. For power: 10 cents net a k. w. h.	18	18
Quincy, . . .	For light: 15 cents gross a k. w. h., less discount of 10% for payment by 15th of month on bills of less than \$20, 15% on bills of \$20 or more and less than \$40, 20% on bills of \$40 or more and less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 4 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 p.m., \$3.50 a month. By contract: \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. Mazda lamps renewed free of charge. For power: 10 cents gross a k. w. h., with discount of 10% if paid by 15th of month, and additional discounts from 5 to 70%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	13.5	13.5
Randolph, . .	For light: 13 cents net a k. w. h. Store rate: minimum charge of \$48 a year a k. w. of demand and 6 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, \$1 a month. By contract: \$1 a month for 1 16 c. p. lamp to midnight, \$1.10 for all-night lamp. No wiring and no lamp renewals. For power: 13 cents net a k. w. h. to 4 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption. Large power customers, 5 to 2 $\frac{1}{2}$ cents a k. w. h. Minimum monthly charge of \$1 for each h. p. of motor installed.	13	13
Salem, . . .	For heating: 5 cents net a k. w. h. For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month. Arc lights and multiple glower nerst lamps: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment within 15 days of date of bill, and minimum monthly charge of \$1 net. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w., to be made in 12 equal monthly charges, plus 6 cents a k. w. h. for first 250 k. w. h. a month, 5 cents a k. w. h. for next 500 k. w. h., 4 cents a k. w. h. for next 1,000 k. w. h. and 3 $\frac{1}{2}$ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Salem — <i>Con.</i>	<p>cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary breakdown service, \$1.50 net a month for each kilowatt of demand. Window lighting rates: tungsten lamps only, burning 5 nights a week until 10 p.m. and 1 night (Saturday) until 12 p.m., 50 cents a month for 20 c. p. lamp, 65 cents for 32 c. p., 95 cents for 48 c. p., \$1.50 for 80 c. p., \$2 for 120 c. p., \$3.65 for 200 c. p., \$5 for 320 c. p. and \$6 for 400 c. p., with 10% discount for prompt payment in 15 days. Sign lighting: 8½ cents gross a lamp a month for 4 c. p., 10-volt tungsten lamps, 25 cents gross for 10-watt tungsten and 35 cents gross for 15-watt tungsten lamp, with same discount as for window lighting. No wiring. Carbon and metalized filament lamps renewed free, tungsten lamps at cost, except for window and sign lighting, which are free.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, this discount being determined by dividing kilowatt consumption by h. p. of demand. Automobile charging rate: from 4 p.m. until 9 p.m., at regular lighting rate; from 9 p.m. until 4 p.m. the following day, 7 cents gross, less discount of 1 cent for prompt payment in 15 days, and minimum monthly charge of \$2 per meter; electric vehicle owners have the option of this rate or regular power rates.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h. a month, 4 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>		
Seekonk,	<p>For light: 10 cents net a k. w. h. to 4 cents net a k. w. h., according to monthly consumption. Yearly contract rate: annual service charge of \$120 a k. w. for maximum demand of from ¼ to 10 k. w., ranging from this to \$24 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1 to 1½ cent a k. w. h.; minimum charge one-twelfth of annual service charge. No wiring. Renewal of carbon filament lamps free, except on yearly contract rate. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 10 cents net a k. w. h., with varying discounts determined by amount of monthly bills; minimum charge of \$1 a month for installations of less than 2 h. p.,</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Seekonk—Con..	50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; annual service charge of \$18 a k. w. from 200 to 300 k. w., plus charge for current of $\frac{1}{10}$ of a cent a k. w. h. for 300 k. w. or over, and a service charge of \$15 with same charge for current.		
Shirley,	<p>For heating and cooking: service charge of \$2 a month for 4 kilowatts of demand or less, plus \$1 a month for each additional k. w. of demand or fraction thereof, plus a current charge of 2 cents a k. w. h. for current used.</p> <p>For light: 15 cents net a k. w. h. Minimum charge of \$9 a year. For factories, 10 cents a k. w. h. for first 100 k. w. h. a month, 9 cents a k. w. h. for next 100, 8 cents a k. w. h. for next 100, and 7 cents a k. w. h. for all over 300. Minimum yearly charge of \$120. No free wiring or renewals.</p> <p>For power: 5 cents gross a k. w. h., less discount of 10%. Minimum yearly charge of \$12.</p> <p>For heating and cooking: 5 cents net a k. w. h. Minimum yearly charge of \$12.</p>	15	15
Southeastern Mass. (Marion).	<p>For light: 15 cents net a k. w. h. for first 200 k. w. h. a year, 12 cents a k. w. h. for next 100 k. w. h., and 10 cents a k. w. h. for over 300 k. w. h. Ready-to-serve charge, \$1 a month. No wiring or renewals.</p> <p>For power: 15 cents net a k. w. h. for all power up to and including $\frac{1}{2}$ h. p. of maximum demand; 10 cents a k. w. h. for all above $\frac{1}{2}$ h. p. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 70%, and a discount of 10% for payment by 15th of month. Minimum charge of \$1 a month a h. p. of maximum demand.</p> <p>For miscellaneous energy: 15 cents net a k. w. h. for first 20 k. w. h. a month, and 4 cents a k. w. h. for all over 20 k. w. h. a month.</p>	15	18 ¹
Spencer,	<p>For light: 18 cents gross a k. w. h., with discount, if paid within 10 days, of 3 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps.</p> <p>For power: 8 cents net on first 50 k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Minimum charge of \$1 a month a h. p. of connected load. Also 1% a year on contracts for not less than two nor more than five years.</p>	15	15

¹ 15 cents in Wareham and Bourne.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Stockbridge,	<p>For light: 20 cents gross a k. w. h., with discount of 25% if paid by 15th of month. Minimum charge of \$1 a month. No wiring. Free renewal of carbon and metal filament lamps.</p> <p>For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, 8 cents a k. w. h. from 50 to 100 k. w. h., 7 cents a k. w. h. from 100 to 150 k. w. h., 6 cents a k. w. h. from 150 to 200 k. w. h., and 5½ cents a k. w. h. for 200 k. w. h. and over.</p>	15	15
Suburban (Revere),	<p>For light: 11 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Long hour burning rate: \$50 a k. w. of demand a year, plus charge for current varying from 5 cents net for first 250 k. w. h. a month to 2½ cents a k. w. h. for all above 1,750 k. w. h. Long hour burning rate for summer customers: a service charge of \$5 a month or \$20 a season, plus 8 cents a k. w. h. for first 300 k. w. h. in any one month, 7 cents a k. w. h. for next 600 k. w. h. and 6 cents a k. w. h. for all current in excess thereof. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Arc lights by contract, \$10 each a month. Contract rates to customers using 10,000 k. w. h. or over for light and power: first 10,000 at 10 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 5 cents a k. w. h. Sign and window lighting: burning 5 nights a week until 10 P.M. and Saturday night until midnight, from 8½ cents a month for a 5-watt lamp to \$3.65 for a 250-watt lamp. Minimum monthly charge of 75 cents. Renewal of carbon filament lamps free to yearly customers; tungsten lamps at cost, except for window and sign lighting, when renewals are free.</p> <p>For power: 4½ cents net a k. w. h. up to 186 k. w. h. down to 1 cent a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a month a h. p. or fraction thereof. Special rates to certain large customers for both light and power given with lighting rates.</p>	10	10
Sunderland,	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for 600 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or renewals.</p> <p>For power: 6 cents net a k. w. h. for first 100 k. w. h. a month to 1.8 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.</p>	13.5	13.5
Tyngsboro,	<p>For light: 15 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or renewals.</p> <p>For power: same rates as for light.</p>	15	15
Union (Franklin),	<p>For light: 14½ cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 6 cents a k. w. h.</p>	13.5	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Union (Franklin) — Con.	<p>for current used. Contract rate: 1 60-watt lamp or less, \$1 a month; 2 60-watt lamps or less, \$1.75 a month; 87½ cents for each additional 60-watt lamp; 1 120-watt lamp or less, \$1.75 a month. Ready-to-serve charge of \$12 a year. No wiring. Free lamp renewals of carbon and gem lamps.</p> <p>For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month a h. p. of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days.</p> <p>For heating and other miscellaneous energy: 14½ cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 20 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 20 k. w. h. a month. A ready-to-serve charge of \$1 a month.</p>		
United (Springfield), .	<p>For light: 9 cents net a k. w. h. for less than 150 k. w. h. a month of each 50-watt lamp or its equivalent, and 8 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 6 cents a k. w. h. Minimum charge of \$3 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices.</p> <p>For power: 5 cents net a k. w. h. to 1 cent net a k. w. h., according to installation and quantity used. Minimum charge of \$15 a year a h. p.</p> <p>For miscellaneous energy: 5 cents net a k. w. h.</p>	9	9
Vineyard (Oak Bluffs),	<p>For light: 25 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; two units, \$1.80 a month; additional units, 60 cents a month. A minimum season charge of 2 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, discount of 40% on bills paid within 10 days, and 20% on those paid in 20 days.</p> <p>For power: 7 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for each h. p. or fraction thereof, or \$1.50 for first 500-watt capacity of heating devices or fraction thereof. Additional power capacity, 50 cents net a month for each ½ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 p.m. No wiring or free renewals.</p>	20	17.5
Ware,	For light: 16 cents gross , with discount of 1 cent a k. w. h. for less than 75 k. w. h. if	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Ware — <i>Con.</i>	<p>paid on or before 10th of month, prices ranging from 15 to 8 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Lights by contract: 16 c. p. lamp, \$8, \$10 and \$12 a year. Flat rate controlled circuits: 100-watt lamp, 90 cents a month; 60-watt, 60 cents a month, operated from sunset until 10 p.m. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, and discounts from 10 to 50%, based on monthly maximum h. p. demand. Minimum monthly charge of \$1 a h. p. of maximum demand.</p>		
Webster,	<p>For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Contract rate: \$10 a lamp a year. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon and gem lamps free; mazda lamps at cost.</p> <p>For power: 6 cents gross a k. w. h. for first 150 k. w. h. to 1.7 cents for 17,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.</p>	10.8	11.7
Weymouth,	<p>For light: 15 cents net a k. w. h. Stores pay 15 cents a k. w. h. for first 30 k. w. h. and 10 cents a k. w. h. for all over 30; also, a charge of \$48 a k. w. of demand, plus 6 cents a k. w. h. for current used. Minimum monthly charge of \$1 to yearly customers and \$6 a season to summer customers. No wiring. Renewals at 10 cents each for carbon lamps.</p> <p>For power: 15 cents gross a k. w. h. Small motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10, 10 cents a k. w. h.; over \$10, 7½ cents a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 to 50% on 301 and over; also an additional discount of 10% on demand of 6 h. p. or over.</p> <p>For cooking: 4 cents net a k. w. h. Minimum monthly charge of \$1.</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916	1915
Williamstown, .	<p>For light: 13 cents gross a k. w. h. for first 15 k. w. h. a month, and 9 cents a k. w. h. for all over 15 k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. No wiring. Renewals free of charge.</p> <p>For power: 5 cents gross a k. w. h., with discount on the first 2,000 k. w. h. a month of 1 cent a k. w. h. if paid in 10 days, and all over 2,000 k. w. h., 2 cents a k. w. h. net. Customers at this rate guarantee a consumption of \$1 a h. p. a month. Load factor discounts of from 2½ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.</p>	12	12
Winchendon, .	<p>For light: 12 cents net a k. w. h. for first 100 k. w. h. consumed in a month; 9 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 100; and 5 cents a k. w. h. for next 100. By contract: 16 c. p. lamp burning all night and every night, \$1 a month; 8 c. p. lamp, 75 cents a month; 4 c. p. lamp, 50 cents a month. Minimum monthly charge of \$1. Wiring and lamp renewals at a slight advance over cost.</p> <p>For power: 10 cents net to 2.1 cents net, according to monthly consumption. Minimum monthly charge of \$1.</p> <p>For miscellaneous energy: units up to 50 k. w. at regular lighting rates; from 50 to 100 k. w., 6 cents a k. w. h.; over 100 k. w., power rates.</p>	12	12
Worcester, .	<p>For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. On over 800 k. w. h. prices range from 8.4 cents net to 4 cents net a k. w. h., according to monthly consumption. Flat rate lighting for residences, with tungsten lamps only: from \$1.25 for 4 20 c. p. 100-watt lamps to \$3.81, according to number, candle power and wattage of lamps, with discount of 20% for payment within 15 days of date of bill. Flat rate lighting for stores, with tungsten lamps only: from 12 cents for a 10-watt lamp to \$5 for a 500-watt lamp, burning until 6 P.M.; 15 cents to \$7, burning until 8 P.M.; 18 cents to \$8, burning until 9 P.M.; 20 cents to \$9, burning until 11 P.M.; 25 cents to \$10.50, burning until 12 P.M.; 40 cents to \$15.25, burning all night. No contract taken for less than \$12, or less than one year. Sign lighting: 7½ cents a month for a 5-watt lamp to 11 P.M.; 9 cents a month to 12 P.M.; 9 cents a month for a 10-watt lamp to 11 P.M.; 10 cents to 12 P.M.; 1 cent a lamp for each additional hour. Window lighting: flat rate for 300 days in the year, to 11 P.M., 35 cents for a 25-watt light to \$5.75 for a 500-watt lamp; to 12 P.M., from 45 cents for a 25-watt lamp to \$6.95 for a 500-watt; to 1 A.M., from 55 cents for a 25-watt lamp to \$8.15 for a 500-watt. No contract for either sign or window lighting for less than \$12 a year. Minimum charge for residences, stores,</p>	9 ¹	9 ¹

¹ 11 cents in Leicester.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916	1915
Worcester — <i>Con.</i>	<p>etc., \$9 a year; for factories, \$2 a month per k. w. of capacity connected. Price in Leicester: 12 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring. Free renewals of all but mazda lamps, except in factories.</p> <p>For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum h. p. demand. Also rates ranging from 6 cents a k. w. h. up to and including 150 k. w. h. a month to 2 cents a k. w. h. for 25,000 k. w. h. or over. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand.</p> <p>For heating, cooking and automobile charging: 10 cents gross a k. w. h. for first 20 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 20 k. w. h. a month. In Leicester: 12 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. Minimum charge of \$9 a year.</p>		
Worcester (Suburban),	<p>For light: 14 cents net a k. w. h. for first 520 hours' use of customers' demand and 12 cents a k. w. h. for all additional current consumed. For store lighting, 14 cents a k. w. h.; for church lighting, 14 cents a k. w. h., with 10% discount. Minimum charge of \$12 a year, payable monthly.* Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting contract: 16 cents net a k. w. h. for first 400 hours' use of demand and 9 cents a k. w. h. for all additional current. Minimum monthly charge under this rate is the amount of the 16-cent charge.</p> <p>For power: 6 cents net to 1.4 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Annual power rates: 6 cents for first 1,200 k. w. h. a year to 1.4 cents for over 180,000 k. w. h. a year, with discount of 5% on annual bills of \$120 or over and 10% on bills of \$1,200 and over for payment within 15 days. Minimum charge under first schedule of \$1 a h. p. a month and second of \$12 a h. p. a year. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates. Demand rate: 12 cents a k. w. h. for first 25 hours' use a month of h. p. demand, 6 cents a k. w. h. for next 50</p>	14	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915
Worcester (Suburban) — <i>Con.</i>	and 3 cents a k. w. h. for remainder of consumption; first \$20 of bill net; on remainder a discount of $33\frac{1}{3}\%$ is allowed. For cooking, heating and miscellaneous uses: 14 cents net a k. w. h. for first 20 k. w. h. a month, and $3\frac{1}{2}$ cents on all over 20 k. w. h. Minimum monthly charge of \$2.50.		

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1916, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	Abington,	{ 262 7 16 2 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Cohasset,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Hanover,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Hanson,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Norwell,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Rockland,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Scituate,	{ 344 12 56 1 20 365 8 12 99½ 32 }	{ 48 72 155 40 48 165 40 40 40 31 60 500 48 60 }	{ 259 7 16 355 56 1 19 374 10 65 }	{ 5.9 9.6 4.5 4.5 5.9 9.6 }	{ 29.6 30.4 29.6 29.6 29.6 30.4 }	{ \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year.
	Adams,	{ 121 91 35 473 }	{ 50 310 50 40 }	{ 120 91 35 469 }	{ 10.8 5.5 5.6 }	{ 30.5 30.5 30.5 30.5 }	{ \$9.285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps, \$18. \$17.10 per year. \$10 per year.
	Cheshire,	{ 121 91 35 473 }	{ 50 310 50 40 }	{ 120 91 35 469 }	{ 10.8 5.5 5.6 }	{ 30.5 30.5 30.5 30.5 }	{ \$9.285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps, \$18. \$17.10 per year. \$10 per year.
	Agawam,	{ 121 91 35 473 }	{ 50 310 50 40 }	{ 120 91 35 469 }	{ 10.8 5.5 5.6 }	{ 30.5 30.5 30.5 30.5 }	{ \$9.285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps, \$18. \$17.10 per year. \$10 per year.

American Woolen Company,	{ Acton, . Maynard, .	{ 65 138 237	{ 46½ 60 46½	203	6.9	30.5	\$16 per year.
				217	6.9	30.5	\$16 per year.
Amesbury,	{ Amesbury, .	{ 21 13	{ 50 490	21	10.5	30.5	{ \$20.75 per year. \$93.37 per year.
		{ 375 2	{ 50 300	377	5.9	29.3	{ \$16 per year. \$72 per year.
	{ Salisbury, .	{ 19 59	{ 462 50	19	5.7	26.9	{ \$16.39 per year. \$14 per year.
				59			{ 10 lamps at \$47.50 per year. 18 lamps at \$49.50 per year.
Amherst,	{ Amherst, .	{ 353 28	{ 60 200	360	6.7	30.5	{ \$25 per year. \$15.50 per year.
		{ 99	{ 60	99	10.8	30.5	{ \$45 per year. \$20 per year.
	{ Hatfield, .	{ 226 1	{ 60 200	227	5.8	30.5	{ \$20 per year. \$18 per year.
		{ 41	{ 60	41	5.8	30.5	{ \$21 per year. \$18 per year.
Athol,	{ Athol, .	{ 309 102	{ 50 75	410	10.6	30.5	{ \$16 per year. \$23 per year.
		{ 21	{ 50	21	10.6	30.5	{ \$30 per year. \$70 per year.
	{ Orange, .	{ 211 79	{ 50 75	290	10.6	30.5	{ \$36 per year. \$20 per year.
		{ 4	{ 50	4	10.6	30.5	{ \$16.50 per year. \$75 per year.
Attleboro,	{ .	{ 827 104	{ 50 100	948	6.8	30.3	{ \$100 per year. \$16.50 per year.
		{ 45	{ 200	21			
	{ .	{ 21 5	{ 500 500	5	4.2	30.3	
		{ 20	{ 40	20	11.2	30.5	
Ayer,	{ .	{ 170 2	{ 40 425	168	6.3	30.5	
		{ 4	{ 425	2	10.7	30.5	
	{ .	{ 6	{ 50	6	11.7	30.5	

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Beverly,	Beverly,	9	75	9	10.8	30.5	\$30 per year.
		388	50	385			{ \$18.50 per year from overhead lines; \$20 per year from conduits.
		2	200	475	10.8	30.5	{ \$79 per year from overhead lines; \$80 per year from conduits.
	Hamilton,	344	430	235	6.8	30.4	\$21.25 per year.
	Topsfield,	90	50	58	6.8	30.5	\$25.30 per year.
Wenham,	Wenham,	62	50	150	6.8	30.4	\$21.25 per year.
		173	50				{ \$25 per year.
Blackstone,	Blackstone,	134	50	134	10.7	30.5	{ \$100 per year.
		20	320	20			
Chatham, Falmouth,	Chatham,	71	40	18	5.8	30.1	\$16.80 per year.
	Falmouth,	692	40	565	6.2	28.7	{ \$16.80 per year for first 150 lamps to \$13.80 per year for 700 lamps for all towns.
							\$16.80 per year.
	Buzzards Bay,	84	40	84	6.8	29.6	\$16.80 per year.
		53	40	53	6.0	28.6	\$16.80 per year.
Yarmouth,	Yarmouth,	32	40	32	6.7	29.6	\$16.80 per year.
							{ \$17 per year on line fixtures; \$19 on ornamental poles; \$20.37 on bridge fixtures.
Cambridge,		976	50				\$12.50 per year on line fixtures, operated until 10 p.m.
		6	60				\$23.48 per year on bridge fixtures; \$22 on ornamental poles; \$28 on ornamental poles in metropolitan parks.
		155	75				\$25 per year on line fixtures; \$61 in 3-light clusters.
		332	100	2,086	10.7	30.5	{ \$31 per year on ornamental poles; \$30 per year for tungsten.
		3	125				\$51 per year tungsten arc.
		565	250				{ \$70 per year operated until midnight; \$92 operated all night.
		49	500				\$72.50 per year operated until midnight; \$98 operated all night.
		171	530	171			

Central Mass.,	Belchertown, . . .	75	40	70	6.6	30.5	\$17.50 per year to 1 A.M.
	Brookfield, . . .	100	40	100	5.5	30.5	\$15.50 per year to 12 M.
	East Longmeadow, . . .	160	40	149	8.6	30.4	\$19.25 per year till 1 A.M., 6 months all night.
	Enfield, . . .	75	40	75	5.8	30.5	\$16 per year to 12 M.
	Granby, . . .	25	40	25	6.5	30.5	\$17.50 per year to 1 A.M.
	Ludlow, . . .	27	40	27	10.1	30.5	\$20 per year all night.
	Monson, . . .	153	40	153	5.2	27.5	\$14.81 per year to 12 M.
	Palmer, . . .	303	40	394	9.9	30.5	\$19 per year all night.
	Warren, . . .	93	75	221	6.5	30.5	\$16 per year to 1 A.M.
	West Brookfield, . . .	3	75	73	6.6	28.7	\$15 per year from $\frac{1}{2}$ hour after sunset until 12 M.
Charlemont,	Wilbraham, . . .	73	40	102	6.5	30.5	\$16.50 per year till 1 A.M.
		102	40				\$10 per year.
Charlestown,		38	40	38	9.2	30.4	
		1	60	1			{ \$21.12 per year.
Chester,		290	550	287	10.6	30.5	{ \$0.23978 per day each lamp.
		38	25	44	4.0	24.4	{ \$17 per year.
Citizens' (Nantucket),		6	40				{ \$21 per year.
		133	40	123	5.9	30.5	{ \$15 per year.
Clinton,		28	200	30			{ \$72 per year.
		3	600				
Clinton,		573	35	670	10.5	30.5	{ \$20 per year.
		100	60	188	9.0	30.5	{ \$28.50 per year.
Deerfield River, Conway,		188	47				{ \$17.55 per year net.
		43	60	43	7.6	30.5	\$12.50 per year.
Easthampton,		46	120	46	4.5	30.5	\$51.50 per year, paid for by merchants.
		327	48	323	10.6	30.5	\$23 per year.
Southampton,		21	48	21	10.6	30.5	\$25 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Arlington,	381	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
	11	75				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
	5	80	460	6.6	30.5	{ \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	8	100				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	
	81	384				{ \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.	
Ashland,	90	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
	8	100	97	7.0	30.5	{ \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	161	50	141	7.1	30.5	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
Bedford,	36	50	34	5.0	27.6	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
Bellingham,	3,135	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
	1,265	75				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
	10	80	4,380			{ \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	4	100				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	
	6	400				{ \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Boston,	4,795	Magne-tite		10.5	30.5	{ \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
	23	Thoran	4,779			{ \$42 per year, Thoran arcs, fixed cost; running cost, $3\frac{2}{10}$ cents per lamp hour.	
Edison (Boston),						Ten-year con-tract. 1	

Brookline,	59	75	53	10.5	30.5	\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	Ten-year contract. ¹
Burlington,	344	500	343	4.6	24.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ¹	cost, $\frac{1}{4}$ cent per
Canton,	25	50	25	10.4	30.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ¹
Carlisle,	370	50	402	4.2	30.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ¹	cost, $\frac{1}{4}$ cent per
Chelsea,	23	75	39	10.5	30.5	\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	Ten-year contract. ¹
Dedham,	9	100	54	8.3	30.0	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	Ten-year contract. ¹
	39	50	139				
	55	384					
	140	500					
	560	50					
	1	75					
	25	100	605				
	5	250					
	28	384					

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COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Dover,	15	50	15	- 1	- 1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	732	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Frammingham,	2	75	738	6.6	30.5	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	3	100				{ \$18 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	15	384				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	137	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Holliston,	19	75	159	5.0	27.6	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. Ten-year contract. ²
	4	384				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
Hopkinton,	177	50	177	5.2	28.9	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
	547	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	18	75				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Lexington,	4	80	614	7.1	30.5	\$14.40 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. Ten-year contract. ²
	45	100				{ \$18 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	3	250				{ \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Lincoln,	124	50	124	4.8	27.6	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²

Edison (Boston)	Medfield, .	192	50	183	6.7	30.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²	
— <i>Con.</i>	Medway, .	306	50	306	5.2	28.6	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²	
	Millis, .	62	50	62	5.0	27.6	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²	
	Milton, .	859	75	851	10.3	30.5	{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. Ten-year contract. ²	{ Ten-year contract. ²
		4	384				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
		515	50				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
		67	75				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	{ Ten-year contract. ²
	Natick, .	24	100	604	7.1	30.5	{ \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
		1	384				{ \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
		660	40	665	5.3	28.2	{ For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent. discount from prices stated.	
	Needham, .	6	384				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
		1,636	50				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
		66	75	1,824	10.3	30.5	{ \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	{ Ten-year contract. ²
	Newton, .	139	100				{ \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.	
		4	384				{ \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
		171	500	167				

¹ These lamps are under control of town authorities.² When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
(Norfolk, . Sharon, . Sherborn, .	171	50	169	5.1	28.2	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	Ten-year contract. ¹
	312	50	308	4.8	27.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
	64	50	58	6.7	30.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
	4 892	50 50	1,344	10.5	30.5	\$15.50 per year, net, each.	
	90	100				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
Somerville, .	364	384	128	6.6	30.5	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten-year contract. ¹
	128	500				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
	294	50	331	6.6	30.5	\$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
	10	75				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	17	100				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
Stoneham, .	14	384	174	5.2	27.8	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten-year contract. ¹
Sudbury, .	174	50				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Walpole, .	478	50	487	10.4	30.5	\$12.50 each per year. Weston Electric Light Company's contract for seven years from Aug. 1, 1910.	Ten-year contract. ¹
	14	75				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	

Edison (Boston) — Con.	Waltham, .	636	50	799	10.3	30.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	Ten-year contract. ¹
		82	100				\$18 per year, fixed cost; running cost, $\frac{1}{5}$ cent per lamp hour.	
		136	384				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
		678	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
	Watertown, .	20	80	765	6.1	30.5	\$14.40 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹
		23	100				\$18 per year, fixed cost; running cost, $\frac{1}{5}$ cent per lamp hour.	
		49	384				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
		216	50	195	5.2	27.9	\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour. Ten-year contract. ¹	
	Wayland, .	445	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	Ten-year contract. ¹
		7	80	452	5.3	27.8	\$14 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
		225	50	225	5.6	27.7	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
		305	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.	
	Winchester, .	208	75				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	Ten-year contract. ¹
		12	80				\$14.40 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
		36	100	576	7.1	30.5	\$18 per year, fixed cost; running cost, $\frac{1}{5}$ cent per lamp hour.	
		8	250				\$25 per year, fixed cost; running cost, 1 cent per lamp hour.	
		12	384				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	

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COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	Ten-year contract. ¹
Edison (Boston) — Con.							
{ Woburn, . . . }	{ 589 3 98 }	{ 50 100 384 }	673	6.5	30.5	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour. }	
{ Avon, . . . Bridgewater, . . . }	{ 105 222 }	{ 46.9 46.9 }	105	5.7	29.6	\$16 per year. { \$15.20 per year, moonlight to 1 o'clock; every night to 1 o'clock \$17. \$24.32 per year, every night to 1 o'clock. }	
{ Brockton, . . . East Bridgewater, Hanson, . . . North Easton, . . . Stoughton, . . . West Bridgewater, Whitman, . . . }	{ 12 1,678 211 147 9 182 407 17 13 314 25 }	{ 71.5 46.9 430 46.9 60 46.9 46.9 100 46.9 46.9 100 }	{ 1,639 215 141 182 416 13 338 }	{ 10.8 5.4 11.0 9.8 5.5 10.8 5.8 }	{ 30.5 29.6 29.9 29.7 29.6 30.5 29.9 }	{ \$19.62 per year. \$15.52 per year. \$16 per year. \$18.91 per year, moonlight all night. { \$15.68 per year. \$22.04 per year. \$17.20 per year. \$16.50 per year. \$23.20 per year. }	
{ Fall River, . . . Somerset, . . . Swansea, . . . }	{ 250 1,016 96 260 263 }	{ 50 375 625 50 50 }	{ 244 1,077 256 259 }	{ 10.9 5.8 10.9 10.9 }	{ 30.5 30.5 30.5 }	{ \$20 per year. 22 cents per light per night. 16 cents per light per night. \$20 per year. \$20 per year. }	

Fitchburg,	{	Ashby,	{	34	50	34	5.5	30.5	\$18 per year.
				601	50	574	10.9		{ \$18.72 per year.
				210	75	182	10.8		{ \$21.60 per year.
Franklin,	{	Fitchburg,	{	360	75	360	5.5	30.5	{ \$50 per year in 4-light clusters, 1 run all night, 3 run until midnight.
									{ \$86.40 per year.
									{ \$12.50 per year.
Gardner,	{	Townsend,	{	296	430	302	10.9	23.8	
				84	40	79	5.7		
Gloucester,	{	Lake Pleasant,	{	13	60	13	10.8	30.5	\$23.07 per year.
				12	75	12	11.1	30.5	{ \$25 per year.
				95	40	100	10.8	30.5	{ \$12.60 per year.
Great Barrington,	{	Millers Falls,	{	5	75				{ \$24 per year.
				36	40	36	10.8	30.5	{ \$16.50 per year.
				6	40				{ \$16.66 per year.
Sheffield,	{	Montague,	{	130	75	159	11.1	30.5	{ \$23 per year.
				30	250				{ \$48 per year.
Essex,	{	Turners Falls,	{	152	75	147	5.3	30.5	\$20 per year.
				574	75	553	10.4	30.5	{ \$20.50 per year.
				50	75	50	5.3	30.5	{ \$20 per year.
Gloucester,	{	Hubbardston,	{	44	75	44	5.3	30.5	{ \$20 per year.
				44	75	44	5.3	30.5	{ \$20 per year.
Rockport,	{	Westminster,	{	124	40	124	5.9	27.7	For first 104 lights, \$15.38; all over, \$15.25 per year.
				1	450	1			{ \$14.35 per year.
				1,044	40	899	6.7	27.7	{ \$67.50 per year.
Egremont,	{	Gloucester,	{	3	450	6	8.8	29.6	{ \$77.88 per year.
				89	450	90	6.5	28.1	{ \$13.75 per year.
				279	40	256			{ \$66 per year.
Great Barrington,	{	Rockport,	{	10	450	10			
Sheffield,	{	Egremont,	{	28	40	28	5.4	30.5	22 lamps until midnight, \$10 per year; 6 lamps all night, \$15 per year.
				281	50	276	10.4	30.5	{ \$18.50 per year.
				6	475	6	4.5	30.5	{ \$70 per year.
Great Barrington,	{	Great Barrington,	{	48	40	48	5.3		{ \$12 per year.

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COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Greenfield,	Aslfield, . . .	50	75	50	11.0	30.5	\$23.75 per year.
	Bernardston, . . .	35	31.4	39	11.0	30.5	{ \$16.20 per year.
	Buckland, . . .	86	155	88	11.0	30.5	{ \$50 per year.
	Colrain, . . .	19	31.4	34	11.0	30.5	{ \$16.20 per year.
	Deerfield, . . .	15	40	96	11.0	30.5	{ \$16.25 per year.
	Deerfield, . . .	1	50	96	11.0	30.5	{ \$5 per year.
	Deerfield, . . .	155	46.8	211	11.0	30.5	{ \$50 per year.
	Deerfield, . . .	97	71	211	11.0	30.5	{ \$23 per year.
	Greenfield, . . .	220	480	85	11.0	30.5	{ \$24 per year.
	Greenfield, . . .	7	320	121	11.0	27.5	{ \$78 per year.
Northfield,	Northfield, . . .	118	31.4	78	11.0	30.5	{ \$16.20 per year.
	Northfield, . . .	66	31.4	78	11.0	30.5	{ \$16.20 per year.
	Northfield, . . .	5	40	78	11.0	30.5	{ \$16.20 per year.
	Shellburne, . . .	5	153	78	11.0	30.5	{ \$50 per year.
Harvard,	Harvard, . . .	82	40	76	6.7	30.5	\$16.50 per year.
	Harvard, . . .	82	40	76	6.7	30.5	\$16.50 per year.
Haverhill,	Haverhill, . . .	398	50	396	10.8	30.5	{ 50-watt lamps, \$18.72 per lamp per year, all night;
	Haverhill, . . .	175	200	175	10.8	30.5	{ \$27.50 per lamp per year, suburban service; \$18.72
	Haverhill, . . .	50	488	49	5.9	30.5	{ per lamp per year (county of Essex); titanium
Huntington,	Huntington, . . .	17	488	17	11.0	30.5	{ lamps, \$86.40 per lamp per year, all night; mag-
	Huntington, . . .	17	488	17	11.0	30.5	{ netite lamps, \$122.50 per lamp per year, all night;
	Huntington, . . .	17	488	17	11.0	30.5	{ \$90 per lamp per year until midnight.
	Huntington, . . .	4	25	34	6.7	30.5	{ \$16 per year.
Huntington,	Huntington, . . .	31	40	34	6.7	30.5	{ \$16 per year.
	Huntington, . . .	2	60	34	6.7	30.5	{ \$16 per year.
	Huntington, . . .	1	100	34	6.7	30.5	{ \$16 per year.
	Huntington, . . .	1	500	34	6.7	30.5	{ \$70 per year.

Lawrence,	Andover,	269	50	261	6.6	29.8	\$16 per year.
	Boxford,	29	480	29	6.4	30.5	\$68 per year.
	Lawrence,	19	60	16	10.8	30.5	\$17 per year.
		633	60	632			\$18 per year.
Methuen,	North Andover,	230	310	230	6.5	29.7	\$78 per year.
		346	480	364			\$87 per year.
		18	510	387			\$16 per year.
		387	50	1			\$70 per year.
Lee,	Lee,	311	50	309	6.6	29.2	\$16 per year.
		165	50	164	5.4	28.3	\$18 per year.
		15	60	15	9.9	30.5	\$20 per year.
		20	50	20	5.4	28.3	\$18 per year.
Lenox,	Lenox,	40	50	40	5.4	28.2	\$33 per year.
		133	40	129	10.5	30.5	\$15 per year.
		822	50	806	6.7	30.5	\$22.80 per year.
		95	75	153	10.8		\$28.50 per year.
Lowell,	Lowell,	151	50	149	6.5	30.5	\$19.50 per year.
		347	50	347	6.5	30.5	\$19.50 per year.
		187	50	187	10.8	30.5	\$22.75 per year.
		1	40	569	10.8		\$21 per year.
Tewksbury,	Tewksbury,	569	75	188	4.9	30.5	\$80 per year.
		188	528	656	10.8		\$90 per year to midnight; \$112.50 all night.
		656	450	31	6.7	30.5	\$20 per year.
		48	528	140	6.5	30.5	\$23.50 per year.
Ludlow,	Ludlow,	32	40	185	10.6	30.5	\$18 per year.
		140	50				
Leominster,	Leominster,	187	40				

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Lynn,	Lynn,	1,569	45	1,567	10.9	30.5	\$15 per year.
		5	75				\$70 per year until midnight for 495 watts.
		333	300	484			\$82.40 per year all night and every night for 495 or 300 watts.
		153	495				\$17.50 per year.
		48	75	46	8.8	30.0	\$72 per year.
Lynn,	Nahant,	57	300	57			\$16 per year.
		463	40	462	8.0	29.4	\$67 per year.
	Saugus,	10	495	10			\$17.50 per year.
		293	75	286			\$72 per year every dark hour; \$90 per year all night, every night.
	Swampscott,	96	300	97	8.8	30.0	
Malden,	Everett,	27	163	27	5.7	30.5	\$44.75 per year.
		699	47	692	7.0		\$14.53 per year.
		206½	163	206½	10.7		\$61.18 per year.
		1,223	47	1,222			\$18 per year.
		25	47	31	10.7	30.5	\$64.51 per year.
Malden,		6	163				\$85 per year.
		129½	430	129			\$43.80 per year.
		17	163	17	5.7	30.5	\$15 per year.
		774	47	758	7.6		\$60 per year.
		197½	163	197	10.7		\$80.75 per year.
Melrose,		18	400	18	5.7	30.5	\$18 per year.
		728	47	717			\$60 per year.
		52	163	52	10.7		\$110.50 per year.
		14	400	14			

Berlin, .	39	50	39	6.6	27.5	\$16.25 per year.
Bolton, .	14	50	14	6.6	27.5	\$18 per year.
Fayetteville, .	72	50	72	6.6	27.5	\$15.75 per year.
Marlborough, .	{	{	{	{	{	{
Northborough, .	509	50	774	6.9	30.5	\$17.50 per year.
Southborough, .	270	75	171	6.6	27.5	\$16 per year.
Southville, .	171	50	162	6.6	27.5	\$15.75 per year.
Westborough, .	169	50	66	6.6	27.5	\$15.75 per year.
	66	50	237	6.7	30.5	{ \$17.50 per year.
	177	75				{ \$20.50 per year.
	60					
Hopedale, .	226	40	218	10.8	30.5	\$34.98 per year.
Milford, .	{	{	{	{	{	{
	336	35	175	10.8	30.5	\$18 per year.
	2	47	16			{ \$19.75 per year.
	6	72				{ \$24 per year.
	12	425				{ \$90 per year.
Mill River (Williamsburg), .	117	40	117	5.2	30.5	\$15 per year.
Acushnet, .	19	100	16	5.6	20.0	\$19 per year.
Dartmouth, .	105	50	105	5.6	20.0	6 cents per night.
Fairhaven, .	215	{	220	6.2	30.5	{ \$13.92 per year.
Fairhaven Bridge, .	9	75	7	10.9	30.5	{ \$21.24 per year.
Mattapoisett, .	7	100	57	6.2	30.5	{ \$18.64 per year.
	62	60	858			{ \$21.60 per year.
	748	80				{ \$18.25 per year.
	123	175				{ \$44.40 per year.
	433	375				{ \$80 per year.
New Bedford, .	99	388		10.9	30.5	Magnetite arcs \$87.50 per year; Washington arcs
			546			{ \$95 per year.
	12	465				{ \$150 per year.
	3	540				{ \$80 per year.
	2	550				
Newburyport, .	{	{	{	{	{	{
	49	40	48	10.7	30.5	{ \$25 per year.
	176	400	176			{ \$87.50 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
North Adams,	{ 91 230 }	{ 50 310 }	{ 84 230 }	10.8	30.5	{ \$19,900 for 231 310-watt lamps and 60 50-watt tungstens. Extra arcs \$78 and incandescents \$18 per year. (\$27.25 per year. \$68 per year. \$13.50 and \$15.50 according to hours of burning. \$17 per year. \$39.35 per year. \$82 per year.
Northampton,	{ 58 3 714 128 75 4 }	{ 162 425 35 35 162 425 }	{ 57 2 712 198 6 }	{ 5.6 7.2 11.0 }	30.5	
North Brookfield,	113	40	113	6.5	30.5	\$16.50 per year.
North Dana (A. W. Mason),	42	40	42	4.0	22.1	\$15 per year.
{ Dalton, Hinsdale, Lanesborough,	{ 262 45 21 1,355 169 }	{ 50 50 50 50 300 }	{ 261 42 16 1,326 141 }	{ 5.9 5.9 5.5 10.8 }	{ 30.5 30.5 30.5 30.5 }	{ \$15.70 per year. \$20 per year. \$18 per year. \$15.50 per year. \$65 per year. \$97.40 per year. \$101 per year. \$19.50 per year.
Pittsfield,	{ 18 51 13 }	{ 500 500 75 }	{ 85 13 }	11.0	30.5	
{ Duxbury,	{ 57 34 15 57 15 455 17 }	{ 50 50 50 50 350 50 350 }	{ 54 31 50 55 15 450 17 }	{ 9.9 9.9 5.3 9.9 5.1 9.9 9.6 }	{ 29.8 29.8 29.8 30.5 29.8 30.5 }	{ \$20 per year. \$20 per year. \$16 per year until 12 M. \$20 per year all night. \$90 per year. \$20 per year. \$110 per year.
Plymouth,						

Provincetown,	131	40	131	10.1	30.5	\$18 per year.
Quincy,	{ 1,137 185 }	{ 40 300 }	{ 1,122 185 }	11.0	30.5	{ \$18 per year. \$75 per year. }
Randolph, { Holbrook, Randolph,	{ 107 4 260 17 }	{ 50 75 50 450 }	{ 107 4 254 }	{ 4.9 11.5 4.9 }	{ 24.7 30.5 24.7 }	{ \$15 per year. \$80 per year for 4-cluster; all night, every night. \$15 per year. \$60 per year. }
	{ 2 841 225 25 }	{ 50 75 425 488 }	{ 822 259 }	11.0	30.6	{ 225 6.6 ampere ares, 25 magnetite, 700 75-watt, for \$36,750; for additional incandescent lamps, \$21.11 per year; 2 50-watt multiple carbon lamps, \$9.12½ per year; for additional ares, 6.6. A. C. series inclosed, \$91.20 per year; 6.6 C. C. magnetite, \$106.40 per year. }
Seekonk,	41	45.4	41	10.9	30.5	\$12 per year.
Shirley,	164	40	148	5.7	30.5	\$15 per year.
Southeastern, { Marion, Wareham,	{ 151 345 15 }	{ 40 40 75 }	{ 114 360 }	{ 5.6 5.5 }	{ 30.5 26.1 }	{ \$16 per year in Marion, every night until 12 m. \$26.50 per year in Marion, underground, every night until 12 m. \$15 per year in Wareham, moonlight. \$21.50 per year in Wareham, moonlight schedule. }
Spencer,	{ 221 52 }	{ 47 60 }	266	6.1	30.5	{ 14 cents for first 108 k. w. h. consumed per year per fixture; 6 cents for all over 108 k. w. h. }
Stockbridge,	{ 184 6 }	{ 40 75 }	185	5.3	27.4	{ \$15 per year from pole lines and \$27 from under- ground system; \$3 extra for each 75-watt lamp, \$6 extra for two 75-watt lamps. }
Suburban, { Revere, Winthrop,	{ 553 106 447 56½ }	{ 50 163 50 430 }	{ 582 443 57 }	{ 9.6 10.6 }	{ 30.2 30.4 }	{ \$18.72 per year. \$60 per year. \$18.72 per year. \$86.40 per year. }

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Sunderland,	22	60	21	10.8	30.5	\$25 per year.
Tyngsborough, { Dunstable,	23	40	21	7.0	30.5	\$10 per year.
{ Tyngsborough,	51	40	51	10.3	30.3	\$18 per year.
{ Bellingham,	47	28	47	7.5	30.5	\$16 per year.
{ Foxborough,	100	28	252	6.4	30.5	{ \$15.30 per year. \$16.43 per year. \$18.84 per year. \$15.55 per year.
{ Franklin,	283	33	304	7.5	30.5	{ \$17.30 per year. 9 3-light cluster, \$32.80 per year. 4 5-light cluster, \$51 per year.
{ Plainville,	78	28	78	6.5	30.5	\$18 per year.
{ Wrentham,	162	33	162	5.7	30.5	\$16.02 per year.
{ Agawam,	14	100	14	10.8	30.5	{ Incandescent, \$15 per year from overhead lines. Incandescent, \$20 per year from underground lines. Arcs, \$70 per year from either overhead or underground lines; with ornamental pole, \$75.
{ Longmeadow,	25	100	25	10.8	30.5	
{ Ludlow,	1	400	1	10.8	30.5	
{ Springfield,	429	80	467	10.8	30.5	
{ Springfield,	47	100	1,724	10.8	30.5	{ \$1.80 per month. \$1.35 per month for 40-watt year-round multiple, for series. \$1.40 per month for 40-watt year-round lights for series. \$1.50 per month for June, July, August and September. \$9 per month for 250-watt lamps for June, July, August and September.
{ Springfield Bridge,	1,750	400	58	10.8	30.5	
{ West Springfield,	58	100	292	10.8	30.5	
{ West Springfield,	80	400	80	10.8	30.5	
{ Edgartown,	58	40	58	11.0	28.0	{ \$1.80 per month. \$1.35 per month for 40-watt year-round multiple, for series. \$1.40 per month for 40-watt year-round lights for series. \$1.50 per month for June, July, August and September. \$9 per month for 250-watt lamps for June, July, August and September.
{ Oak Bluffs,	283	40	226	6.2	28.2	
{ Tisbury,	14	250	56	6.2	28.2	
{ Tisbury,	90	40	56	6.2	28.2	

Ware, {	Hardwick, .	{	77	{	50	{	122	{	10.1	{	30.5	{	\$24 per year.
	Ware, .	{	45	{	100	{	371	{	10.1	{	30.5	{	\$75 per year in clusters of 5.
		{	146	{	50	{		{		{		{	\$24 per year.
		{	225	{	100	{		{		{		{	\$75 per year in clusters of 5.
	Brimfield, .	{	58	{	50	{	58	{	5.2	{	30.5	{	\$13.30 per year.
	Charlton, .	{	61	{	50	{	61	{	5.2	{	30.5	{	\$13.30 per year.
	Dudley, .	{	172	{	50	{	172	{	10.8	{	30.5	{	\$17.77 per year.
	Oxford, .	{	239	{	50	{	238	{	6.0	{	25.0	{	\$12.25 per year.
		{	27	{	75	{	647	{		{		{	\$14.15 per year.
		{	641	{	50	{		{	10.7	{	30.5	{	\$17.77 per year.
	Southbridge, .	{	12	{	100	{	19	{		{		{	\$25 per year.
		{	19	{	532	{	38	{	5.8	{	30.5	{	\$107 per year.
	Sturbridge, .	{	93	{	50	{	91	{	5.2	{	30.5	{	\$13.30 per year.
	Wales, .	{	38	{	50	{	597	{	10.8	{	30.5	{	\$13.30 per year.
	Webster, .	{	562	{	50	{		{		{		{	\$17.77 per year.
		{	57	{	100	{		{		{		{	\$25 per year.
		{	706	{	40	{	721	{	6.0	{	29.3	{	\$15.20 per year.
		{	21	{	50	{		{		{		{	\$18.24 per year.
	Weymouth, .	{	19	{	160	{		{		{		{	\$52 per year.
		{	6	{	300	{		{		{		{	\$75 per year.
		{	81	{	50	{	80	{	8.6	{	30.5	{	\$18 per year.
		{	35	{	310	{	35	{		{		{	\$78 per year.
		{	225	{	50	{	259	{	7.8	{	30.5	{	\$15 per year.
		{	31	{	75	{	11	{		{		{	\$75 per year.
		{	5	{	150	{		{		{		{	
		{	9	{	400	{		{		{		{	
		{	2	{	600	{		{		{		{	
		{		{		{		{		{		{	
	Leicester, .	{	230	{	40	{	230	{	5.7	{	30.5	{	\$14 per year.
		{	227	{	525	{	227	{	6.8	{	30.5	{	\$76 per year.
		{	1,512	{	70	{	2,124	{		{		{	\$16.32 per year for overhead and \$21 for underground.
		{	756	{	85	{	1,084	{	10.9	{	30.5	{	\$17 per year for overhead and \$21.70 for underground.
		{	1,102	{	400	{		{		{		{	\$70 per year for overhead and \$77 for underground.
		{	219	{	525	{	219	{		{		{	\$90 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Worcester Suburban,	{ Auburn, . . .	40	126	10.0	30.5	\$16 per year.
	{ Douglas, . . .	40	125	5.3	29.5	\$14 per year.
	{ Grafton, . . .	209	209	6.0	28.4	\$15 per year.
	{ Mendon, . . .	20	20	3.8	28.5	\$15.50 per year.
	{ Millbury, . . .	232	308	5.0	26.8	{ \$13.50 per year.
	{ } . . .	88				{ \$16.50 per year.
	{ Manchaug (Sutton),	42	40	5.3	29.5	\$14 per year.
	{ Rockdale (North-	86	92	5.3	26.5	{ \$14 per year.
	{ bridge). . .	6				{ \$17.25 per year.
	{ South Grafton, . . .	98	98	5.8	26.5	\$15 per year.
	{ Sutton Center, . . .	66	66	5.0	26.8	\$13.50 per year.
	{ Upton, . . .	100	115	5.0	27.2	{ \$13.50 per year.
	{ } . . .	30				{ \$16.50 per year.
	{ Uxbridge, . . .	182	214	10.7	30.5	\$20 per year.
	{ Whitinsville (North-	27				{ \$22.50 per year.
	{ bridge). . .	258	264	6.2	29.4	\$15 per year.
	{ Wilkinsville (Sut-	6				{ \$18.25 per year.
	{ ton). . .	38	35	6.0	28.4	\$15 per year.

HYDRO-ELECTRIC COMPANIES.

The following table gives the names of the corporations and associations under the supervision of the Board who were engaged on June 30, 1916, in making and selling or distributing and selling electricity generated primarily by water power, with the towns in which their plants are located or through which their transmission lines pass, and their outstanding capital stock and bonds: —

NAME.	Locality.	Capital Stock.	Bonds.
Central Massachusetts Power Company,	Palmer, ¹	— ²	—
Franklin County Power,	Erving, ¹	— ²	—
	Wendell,		
Holyoke Water Power,	Holyoke,	\$1,200,000 ³	—
	South Hadley,		
	Adams,		
	Barre,		
	Boylston,		
	Clinton,		
	Fitchburg,		
	Gardner,		
	Grafton,		
	Holden,		
	Hudson,		
New England Power,	Marlborough,	6,914,000	\$5,985,000
	Milford,		
	Millbury,		
	Monroe,		
	Palmer,		
	Rockville, Conn.,		
	Shelburne Falls,		
	Shirley,		
	Sterling,		
	Turners Falls,		

¹ Owns hydraulic development and power station only.

² Unincorporated.

³ Generation and sale of electricity a minor portion of its business.

NAME.	Locality.	Capital Stock.	Bonds.
New England Power — <i>Con.</i> , .	Uxbridge, . . .	\$6,914,000	\$5,985,000
	Walloomsac, N. Y., .		
	West Boylston, . .		
	Willimantic, Conn., .		
	Winchendon, . . .		
	Woonsocket, R. I., .		
Turners Falls Power and Electric,	Worcester, . . .	2,950,000	250,000
	Agawam, . . .		
	Amherst, . . .		
	Chicopee, . . .		
	Easthampton, . .		
	Greenfield, . . .		
	Leverett, . . .		
	Ludlow, . . .		
	Springfield, . . .		
	Turners Falls, . .		

These companies were brought under the supervision of the Board by chapter 742 of the Acts of the year 1914. As this act did not take effect until Aug. 1, 1914, the first returns received from these companies were for the year ending June 30, 1915. The character of their business and property is so different from electric companies engaged in the local supply of electricity that it has seemed best, for the present, at least, not to group them with the other electric companies, save with respect to their balance sheets, operating and profit and loss accounts, which will be found among those of the gas and electric companies in Appendix B, and to the statistical information found in Appendix F. Moreover, the terms upon which their sales of electricity in bulk are made are so complex that it is impracticable to abstract and tabulate their prices.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Board who were engaged on June 30, 1916, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds: —

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Amherst,	Amherst,	5,558	\$150,000	—
	Shutesbury,	292		
	West Pelham,	499		
Ashfield,	Ashfield,	994	15,600	—
Aspinwall,	Lenox (in part), ¹	3,242	10,000	—
Barnstable,	Barnstable,	4,995	75,000	\$75,000
Berkshire,	Lee,	4,481	20,000	20,000
	Lenoxdale,	3,242		
	Washington,	275		
Brant Rock,	Marshfield (Brant Rock),	5,772	5,000	—
Bridgewater,	Bridgewaters,	9,381	100,000	75,000
Cheshire,	Cheshire,	1,535	15,000	—
Cohasset,	Cohasset,	2,800	100,000	65,000
Cottage City,	Oak Bluffs,	1,245	100,000	90,000
Dedham,	Dedham,	11,043	200,000	113,000
	Westwood,	1,448		
East Mountain,	West Stockbridge,	1,277	4,000	—
Edgartown,	Edgartown,	1,276	32,500	32,500
Fairhaven,	Fairhaven,	6,277	125,000	—
	Mattapoisett,	1,352		
Grafton,	Grafton,	6,250	80,000	80,000
Granville Center,	Granville,	784	6,000	—
Groton,	Groton,	2,333	31,800	28,000
Hill,	Prospect Hill (Stock- bridge),	1,901	— ²	—
	Cohasset,	2,800	300,000	120,000
Hingham,	Hingham,	5,264		
	Hull,	2,290		
	Norwell,	1,563		
Holliston,	Holliston,	2,788	50,000	50,000

¹ Supplies Aspinwall Hotel only.² No capital stock issued.

NAME.	Locality.	Population.	Capital Stock.	Bonds.
Housatonic,	Housatonic (Great Barrington).	6,627	\$40,000	-
Humarock Beach,	Humarock Beach (Scituate).	2,661	10,000	-
	Sea View (Marshfield), . .	1,725		
Knox Hill,	Palmer,	9,468	1,925	-
Lenox,	Lenox,	3,242	86,600	\$84,000
	North Stockbridge, . .	1,901		
Ludlow Manufacturing,	Ludlow,	6,251	29,000	-
Medfield,	Medfield,	3,648	24,000	-
Milford,	Hopedale,	2,663	200,000	200,000
	Milford,	13,684		
Millbury,	Millbury,	5,295	113,000	31,000
Mountain Spring,	Southampton,	950	1,500	-
Northfield,	Northfield,	1,782	2,000	-
Northfield Schools, ¹	Northfield,	-	- ²	-
Norton,	Norton,	2,587	75,000	75,000
Onset,	Point Independence (Wareham).	5,176	25,000	19,000
Oxford,	Oxford,	3,476	50,000	35,000
Palmer,	Palmer,	9,468	30,000	30,000
Riverside,	Gill (in part),	951	10,000	-
Salisbury, ³	Salisbury,	1,717	90,000	70,000
Scituate,	Scituate,	2,661	250,000	100,000
Sheffield,	Sheffield,	1,862	20,000	20,000
Southbridge Water Supply, . .	Southbridge,	14,217	200,000	-
South Egremont,	South Egremont,	599	8,900	6,000
Stockbridge,	Stockbridge,	1,901	43,000	18,000
Sunderland,	Sunderland,	1,278	10,700	-
Wannacomet,	Nantucket,	3,166	45,000	45,000
Westford,	Westford,	2,843	40,000	35,000
Westhampton,	Westhampton,	430	1,500	-
Weston,	Wayland,	2,033	50,000	50,000
	Weston,	2,342		
Williamstown,	Williamstown,	3,981	100,000	160,000

¹ Supplies Northfield Seminary and certain private customers in East Northfield.² No capital stock issued.³ Owns and operates a sewer system on Salisbury Beach.

These companies were brought under the supervision of the Board by chapter 787 of the Acts of the year 1914. This act did not take effect until Aug. 1, 1914, and the first returns received from these companies were for the year ending June

30, 1915. The majority of the companies are small, and in many cases their books of accounts and records of physical property and of operations had been of the simplest character, making it difficult to assemble in this report the information gathered in a form useful and reliable for purposes of comparison. But considerable progress in this respect has been made mean time. In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1916, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety: —

TABLE 1. — *Meter Rates.*

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Amherst, . . .	Rates per quarter: first 3,600 cubic feet, 22 cents per 100 cubic feet; next 3,600 cubic feet, 13 cents per 100 cubic feet; next 6,000 cubic feet, 9 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 130,000 cubic feet, 6 cents per 100 cubic feet; next 400,000 cubic feet, 4½ cents per 100 cubic feet; all in excess, 3½ cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents.	\$8 00	—
Barnstable, . . .	25 cents per 100 cubic feet.	9 00	—
Bridgewater, . . .	Rates per quarter: 100,000 gallons or less, per 1,000 gallons, 25 cents; over 100,000 gallons, per 1,000 gallons, 20 cents. If over 100,000 gallons is used, charge to be not less than \$25.	20 00	—

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Cohasset,	27,000 cubic feet per year, per 100 cubic feet, 22½ cents; over 27,000 cubic feet per year, per 100 cubic feet, 20 cents.	\$22 50	5 ¹
Cottage City (Oak Bluffs).	Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 45,000 cubic feet, 18 cents per 100 cubic feet; next 50,000 cubic feet, 15 cents per 100 cubic feet; next 100,000 cubic feet, 12 cents per 100 cubic feet; above 200,000 cubic feet, 9 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for ½ or ¾ inch meters to \$10 per quarter for 4-inch meters.	14 00	—
Dedham,	First 6,700 cubic feet, 25 cents per 100 cubic feet; next 20,100 cubic feet, 23 cents per 100 cubic feet; next 13,400 cubic feet, 18 cents per 100 cubic feet; next 26,800 cubic feet, 15 cents per 100 cubic feet; over 67,000 cubic feet, 10 cents per 100 cubic feet. Contract with town of Dedham, \$6,000 net.	6 00	10
East Mountain (West Stockbridge).	50 cents per 1,000 gallons if over 20,000 gallons are used yearly.	10 00	20
Edgartown,	Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.	16 00	—
Fairhaven,	Rates per annum: 100,000 gallons or less, 30 cents per 1,000 gallons; 100,000 to 500,000 gallons, 25 cents per 1,000 gallons; over 500,000 gallons, 20 cents per 1,000 gallons; over 1,500,000 gallons, special rates.	10 00	—
Grafton,	35 cents per 1,000 gallons,	—	—
Granville Center, . .	Semiannual rates: 20,000 gallons or less, \$6; over 20,000 gallons, 25 cents per 1,000 gallons.	12 00	—
Groton,	First 2,000 cubic feet, 37½ cents per 100 cubic feet; second 2,000 cubic feet, 33½ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet. Hydrants, \$25 per year.	6 00	—
Hingham,	Monthly rates: first 2,000 cubic feet, 23 cents per 100 cubic feet; next 7,000 cubic feet, 19 cents per 100 cubic feet; next 15,000 cubic feet, 16½ cents per 100 cubic feet; next 40,000 cubic feet, 15 cents per 100 cubic feet; over 64,000 cubic feet, 13½ cents per 100 cubic feet. Meter rentals from \$2 per annum for ½-inch meters to \$8 for 2-inch meters. Pro rata for larger sizes.	8 00	5 ¹
Housatonic,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	12 00	—
Lenox,	25 cents per 1,000 gallons.	15 00	—

¹ Fine for overdue payment.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Ludlow, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	\$6 00	—
Milford, . . .	Monthly rates: first 1,000 cubic feet, 35 cents per 100 cubic feet; next 2,000 cubic feet, 24 cents per 100 cubic feet; next 7,000 cubic feet, 18 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; over 15,000 cubic feet, 11 cents per 100 cubic feet.	11 00	—
Millbury, . . .	33,333 gallons per year, \$14.40; over 33,333 gallons per year, 43½ cents per 1,000 gallons. For large consumers using 2,000 gallons daily, 43½ cents per 1,000 gallons; next 2,000 gallons daily, 36 cents per 1,000 gallons; next 2,000 gallons daily, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.	14 40	—
Northfield, . . .	30 cents per 100 cubic feet.	9 00	—
Northfield Schools, . . .	Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.	12 00	—
Norton, . . .	25 cents per 100 cubic feet.	12 00	—
Oxford, . . .	Semiannual rates: first 12,500 gallons, \$5; next 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons and over, 20 cents per 1,000 gallons.	10 00	—
Palmer, . . .	Rates per annum for domestic purposes: 33,350 gallons, 30 cents per 1,000 gallons; all over 33,350 gallons, 25 cents per 1,000 gallons. Rates per quarter for hotels, blocks, livery stables, etc.: 33,350 gallons, 30 cents per 1,000 gallons; next 51,650 gallons, 25 cents per 1,000 gallons; next 55,000 gallons, 22 cents per 1,000 gallons; next 60,000 gallons, 20 cents per 1,000 gallons; next 50,000 gallons, 18 cents per 1,000 gallons; next 50,000 gallons, 16 cents per 1,000 gallons; next 50,000 gallons, 14 cents per 1,000 gallons; next 50,000 gallons, 12 cents per 1,000 gallons. Meter rentals, \$2 to \$10 per annum according to size.	10 00	5
Salisbury, . . .	For large takers, 30 cents per 1,000 gallons. Water not sold by meter for private houses.	8 00	—
Southbridge, . . .	Rates per quarter: first 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12½ cents per 100 cubic feet;	6 00	—

TABLE 1. — *Meter Rates* — Concluded.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Southbridge — <i>Con.</i>	next 5,000 cubic feet, 10 cents per 100 cubic feet; next 10,000 cubic feet, 8 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$25 per year; watering troughs, \$50.		
South Egremont, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Stockbridge, . . .	For power, manufacturing and commercial purposes: first 5,000 gallons daily, 4 cents per 100 gallons; second 5,000 gallons daily, 3 cents per 100 gallons; over 10,000 gallons daily, 2½ cents per 100 gallons.	—	—
Wannacomet (Nantucket).	20 cents per 100 cubic feet.	\$6 00	—
Westford, . . .	20 cents per 100 cubic feet.	10 00	—
Weston, . . .	Annual rates: first 35,000 gallons, \$18; next 65,000 gallons, 35 cents per 1,000 gallons; all over 100,000 gallons, 30 cents per 1,000 gallons.	18 00	3 ¹
Williamstown, . . .	Rates per quarter: first 4,000 cubic feet, 22 cents per 100 cubic feet; next 6,000 cubic feet, 15 cents per 100 cubic feet; next 40,000 cubic feet, 10 cents per 100 cubic feet; next 100,000 cubic feet, 5 cents per 100 cubic feet; all over 150,000 cubic feet, 4 cents per 100 cubic feet. For residential purposes consumer guarantees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: ¾-inch meter and under, \$3 per quarter; 1-inch meter, \$6; 1½-inch meter, \$12; and for each additional ½ inch in meter size, \$6 per quarter.	8 00	5 ¹

¹ Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates.*

COMPANY.	DWELLING HOUSES.											PRIVATE STABLES.	
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		Laundry Tubs.	Hose.	Two or More Families Each.	First.	Each Additional.
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Ashfield, ¹	-	\$6 00	-	-	\$3 00	\$2 00	\$3 00	\$2 00	-	\$3 00	\$5 00	\$3 00	\$0 50
Barnstable, ²	\$9 00	-	\$9 00	\$3 00	5 00	3 00	5 00	3 00	\$3 00	6 00	8 00	5 00	2 00
Berkshire (Lee), ³	2 50	7 50	-	-	2 50	2 00	2 50	2 00	-	2 00 to 5 00	6 25	4 00	2 50
Brant Rock (Marshfield),	-	-	7 00	2 00	4 00	2 00	4 00	2 00	-	7 00	-	4 00	2 00
Bridgewater,	-	-	8 00	2 00	5 00	3 00	5 00	3 00	-	6 00	8 00	6 00	3 00
Cheshire, ⁴	-	7 00 ⁵ to 12 00	-	-	5 00	-	3 00	-	-	5 00	7 00	2 00	1 00
Cohasset, ⁶	-	10 00	-	-	5 00	3 00	5 00	3 00	-	6 00	-	6 00	2 00

¹ Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 15 hydrants for \$250.² Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.³ Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, \$7; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.⁴ Drug stores, \$10; private fountains, \$8 to \$12.⁵ Graded according to assessed value from \$300 and under to \$2,000 and over.⁶ Lawn sprinklers, \$5.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Fam- ilies Each.	HORSES.	
			First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.				First.	Each Addi- tional.
Cottage City (Oak Bluffs), ¹	\$7 00	-	\$7 00	\$2 00	\$5 00	\$3 00	\$5 00	\$3 00	\$2 00	\$2 00	\$6 00	\$7 00	\$5 00	\$2 00	
East Mountain (West Stockbridge),	10 00	\$10 00	-	-	2 00	-	2 00	-	-	-	2 00	-	-	-	
Edgartown, ²	8 00	-	8 00	2 00	5 00	3 00	5 00	3 00	2 00	-	2 00	8 00	5 00	2 00	
Grafton, ³	10 00	-	10 00	2 50	6 50	4 00	6 50	4 00	-	-	-	7 50	6 00	3 00	
Hingham,	8 00	8 00 ⁴	-	-	4 00	2 00	4 00	2 00	-	-	5 00	8 00	5 00	1 00	
Holliston,	-	-	7 50	2 50	5 00	5 00	4 00	3 00	3 00	3 00	6 00	-	5 00	1 00	
Housatonic, ⁵	-	-	8 00	2 00	4 00	2 00	4 00	2 00	2 00	1 00	4 00	8 00	4 00	2 00	
Humarock Beach (Scituate), ⁶	12 00	12 00	-	-	6 00	3 00	5 00	3 00	-	-	5 00	-	6 00	2 00	
Knox Hill (Palmer),	8 00	8 00	-	-	3 50	-	-	-	-	-	-	-	4 00	-	
Lenox, ⁷	-	10 00	-	-	5 00	5 00	5 00	5 00	-	-	-	-	2 00	2 00	
Medfield, ⁸	10 00	-	10 00	-	-	-	-	-	-	-	-	-	-	-	
Millford,	-	-	6 50	2 00	5 00	5 00	4 00	3 00	5 00	-	2 00	6 00	5 00	1 00	
Millbury,	14 40	-	9 60	-	-	-	-	-	-	-	-	-	-	-	
Mountain Spring (Southampton),	-	8 00	-	-	3 00	3 00	2 00	2 00	-	-	-	6 00	2 00	1 00	

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Fam- ilies Each.	HORSES.	
			First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.				First.	Each Addi- tional.
Salisbury, ¹	\$8 00	-	\$8 00	\$2 00	\$4 00	\$2 00	\$4 00	\$2 00	\$4 00	\$2 00	\$2 00	\$5 00	\$8 00	\$5 00	\$2 00
Scituate,	-	\$10 00	-	-	5 00	3 00	5 00	3 00	-	-	-	6 00	7 00	6 00	2 00
Sheffield, ²	-	9 00	-	-	5 00	4 00	5 00	4 00	-	-	-	5 00	8 00	5 00	1 50
South Egremont,	-	12 00	-	-	6 00	4 75	6 00	4 75	-	-	-	7 25	-	3 50	1 75
Stockbridge, ³	-	-	10 00	2 00	5 00	4 00	5 00	4 00	5 00	4 00	-	6 00	10 00	10 00	6 00
Sunderland,	10 00	10 00	-	-	1 00	-	1 00	-	-	-	-	3 00	-	-	-
Wannacomet (Nantucket),	6 00	8 00	-	-	4 00	1 50	4 00	1 50	-	-	-	- ⁴	8 00	8 00	-
Westford,	10 00	-	10 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	3 00	5 00	-	5 00	2 00
Westhampton,	-	6 00	-	-	2 00	-	2 00	-	-	-	-	1 50	-	1 00	1 00

¹ When yearly charge for private house at schedule rates amounts to over \$25, and does not exceed \$30, the maximum charge will be \$25; discount of 20 per cent. on all charges above \$30.

² Drug stores, \$9; bakeries, \$10; laundries, \$10 to \$20; two or more families supplied by one faucet, each family, \$8; water-closets used by more than one family, each family, \$4; hotels and boarding houses, \$24 and up.

³ Two or more families supplied by one faucet, each family, \$9; water-closets and bathtubs used by more than one family, each family, \$5; maximum charge for one family, \$70, exclusive of hose and stable; hotels and boarding houses, \$25 and up.

⁴ Hose, \$1 to \$4 per month, according to hours of use.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	PRIVATE STABLES—Con.		LIVERY STABLES.			HOTELS AND BOARDING HOUSES.						OFFICES AND STORES.					
	COWS OR NEAT CATTLE.		HORSES.			FAUCETS.		WATER-CLOSETS.		URINALS.		BATHTUBS.		Restaurants.	Offices.	Stores.	
	First.	Each Addi- tional.	Number al- lowed.	Price.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.				
Ashfield,	\$3 00	\$0 50	{	5	\$15 00	1	12 00 ¹	3 00	\$8 00	3 00	1	10 00	1	{	15 00	1	—
Barnstable,	2 00	1 00		10	25 00	\$1 00	15 00 ²	3 00	10 00	10 00	\$5 00	1	10 00		1	—	—
Berkshire (Lee),	2 50	2 50	1	2 00	2 00	—	—	—	—	—	—	—	—	—	—	—	\$6 25
Brant Rock (Marshfield),	4 00 ⁴	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bridgewater,	2 00	1 00	—	—	—	{	10 00 ⁵	3 00	10 00	3 00	—	10 00	3 00	{	6 00 to 25 00	5 00	5 00
Cheshire,	1 00	50	—	—	—		3 00 ⁶	—	10 00	10 00	6 00	6 00	10 00		10 00	7 00	12 00	7 00
Colasset,	1 00	1 00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

¹ Boarding houses, 10 or more persons.² Hotels.³ Same rate as dwelling houses.⁴ For each automobile.⁵ Boarding houses, 4 or more persons.⁶ Hotels, \$3 for each bed; lawn sprinklers, \$10; bakeries, for each barrel of flour per day, \$5 a year; two or more families supplied by one faucet, each family, \$6; bathtubs or water-closets used by more than one family, each family, \$4; private families, not over 12, may commute house rates for \$25.

TABLE 2.— *Fixture and Other Similar Rates — Concluded.*

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.		BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent.).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	First.	Each Additional.	Each Cask of Lime or Cement.	Ordinary Frame Building.	Large Frame Building.	Brick Dwelling.	Public.	Private.			
Stockbridge,	\$6 00 to 25 00	\$6 00 to 25 00	\$6 00 to 25 00	\$5 00	1	1	\$8 15	1	1	1	\$25 00 } 40 00 }	1	1	\$12 00	1
Sunderland,	1	1	1	1	1	1	1	1	1	1	1	1	\$24 00	Free	1
Wannacomet (Nantucket),	1	1	1	1	1	1	1	1	1	1	28 92 ¹	1	75 00	1	1
Westford,	1	1	1	1	1	1	1	1	1	1	40 00	\$15 00	1	1	1
Westhampton,	1	1	1	1	1	1	1	1	1	1	1	1	10 00	1	5 ²

¹ Contract with town for hydrant service at \$2,430 per annum until 1922.² Fine for overdue payment.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 191 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 191 none of these have taken action during the year.

Pages 180-190 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1915. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 191) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section, relating to municipal plants in actual operation, contains two parts: the first part (pages 191-235) setting forth certain financial data relative to the preceding municipal fiscal year, with the estimates and appropriations of the current fiscal year, taken from information furnished the Board by various town officers, and the second part (pages 235-256) setting forth certain general financial and physical data relative to the plants from the returns made to the Board as of June 30, 1916. In Appendix D will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns of June 30, 1916.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Arlington, .	Dec. 29, 1894	-	-	May 13, 1895	Investigating committee report in 1895.
Ashburnham, .	Aug. 27, 1907	Oct.	29, 1907	-	Votes favorable to acquiring an electric lighting system were 52 to 4, and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, .	Nov. 15, 1897	-	-	April 4, 1898	-
Belmont, .	March 2, 1896	Aug.	20, 1896	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, .	-	-	-	-	Adverse committee report in 1897.
BillERICA, .	Aug. 6, 1901	-	-	Oct. 15, 1901	-
Boston, ¹ .	Jan. 5-9, 1905	-	-	Feb. 8, 1906	-
Boylston, .	March 4, 1912	June	24, 1912	{ April 17, 1911 May 15, 1911 }	Proposition in 1911 was lost for lack of requisite two-thirds; votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant; votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.
Braintree, .	Aug. 25, 1891	Oct.	29, 1891	-	Plan for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.
Brockton, ¹ .	Dec. 30, 1892	Nov.	9, 1893	-	Proposition rejected by the voters at annual election in December, 1893.

Brookline, . . .	-	-	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹ . . .	Nov. 23, 1893	{ Dec. 12, 1894 Dec. 31, 1895 }	-	-	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Canton, . . .	-	-	-	-	-	Investigating committee appointed in 1897.
Chicopee, ¹ . . .	Nov. 30, 1891	Dec. 16, 1892	-	-	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton, . . .	July 14, 1908	-	-	-	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord, . . .	March 30, 1896	March 29, 1897	-	-	-	Electric plant built and put in operation in January, 1900.
Danvers, . . .	-	-	-	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham, . . .	-	-	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
Easthampton, . . .	-	-	-	-	-	Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.
East Bridgewater, . . .	-	-	-	-	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District.	July 2, 1909	Sept. 3, 1909	-	-	-	District established by Acts of 1909, chapter 496.
Everett, . . .	March 1, 1892 ²	{ March 18, 1893 ¹ Jan. 9, 1894 }	Jan. 26, 1892 ²	-	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Fall River, . . .	Dec. 4, 1899 ¹	{ July 6, 1903 Feb. 1, 1904 }	Aug. 1, 1904	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton, . . .	April 5, 1909	July 2, 1909	-	Plant began operation Nov. 20, 1909.
Groveland, . . .	Oct. 22, 1906	Dec. 26, 1906	-	Plant began operation April 1, 1907.
	{ Dec. 8, 1892 ²	-	Dec. 30, 1891 ²	
Haverhill, . . .	{ Dec. 23, 1909 ²	June 9, 1910	{ Dec. 6, 1910 Dec. 27, 1912 ² }	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no.

Hingham,	.	March 13, 1893	July	26, 1893	-	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holden,	.	{ May 27, 1909 June 20, 1911 Dec. 15, 1896	- Sept. Jan.	- 5, 1911 5, 1897	- - -	-	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively.
Holyoke, ¹	.	Dec. 15, 1896	Jan.	5, 1897	-	-	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plant taken under decree of the court on Dec. 15, 1902.
Hopkinton,	.	-	-	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson,	.	July 1, 1891	Sept.	2, 1891	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,	.	June 28, 1894	Oct.	6, 1894	-	-	Electric plant of local company bought Oct. 15, 1894.
Ipswich,	.	May 27, 1901	Sept.	23, 1901	-	-	Electric light plant built in 1903.
Lawrence, ²	.	-	-	-	April 3, 1905	-	Investigating committees appointed in 1893, 1897 and 1898.
Leominster,	.	-	-	-	April 12, 1905	-	-

¹ This vote by the town before chartered as a city.² The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Lexington, .	-	-	Nov. 7, 1899	Investigating committee appointed in 1893.
Littleton, .	Sept. 5, 1911	Nov. 6, 1911	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell, .	-	-	-	Subject referred to a committee in 1906.
Lunenburg, .	Feb. 12, 1914	April 23, 1914	-	Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914.
Malden, ¹ .	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester, .	July 28, 1902	-	{ Oct. 13, 1902 July 22, 1908	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.
Mansfield, .	July 17, 1901	Oct. 16, 1901	-	Electric light plant built in 1903-04.
Marblehead, .	June 22, 1891	June 15, 1892	-	Electric plant constructed in 1894.
Medford, ¹	{ April 15, 1893 June 13, 1905 }	April 30, 1894	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, .	June 8, 1891	March 21, 1892	-	Town refused to authorize bonds for a plant March 28, 1892.

Merrimac, . . .	May 16, 1903	Jan. 30, 1904	—	—	Began to operate new electric plant in 1904.
Methuen, . . .	—	—	March 19, 1898	—	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895.
Middleborough, . . .	March 25, 1893	Oct. 28, 1893	—	—	Combined gas and electric plant purchased of local company in 1893.
Middleton, . . .	Aug. 15, 1913	Oct. 15, 1913	—	—	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.
Milford, . . .	March 12, 1915	—	—	—	Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.
Millers Falls Water Supply District, . . .	—	—	—	—	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .	—	—	—	—	Investigating committee appointed April 3, 1911.
Natick, . . .	—	—	—	—	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892	May 31, 1892	—	—	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . . .	—	—	—	—	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newburyport, ¹ . . .	Jan. 9, 1912	—	—	—	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ . . .	Dec. 4, 1893	—	—	—	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
North Adams, . . .	-	-	-	Adverse committee report in 1906.
North Attleborough, . .	June 30, 1891	April 16, 1892	-	Electric plant built in 1894.
Northampton, . . .	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, . . .	April 13, 1905	April 9, 1906	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Paxton, . . .	May 3, 1913	Aug. 2, 1913	-	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.
Peabody, . . .	June 18, 1891	Aug. 20, 1891	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell, . . .	-	-	-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth, . . .	-	-	-	Investigating committee appointed in 1891.
Princeton, . . .	July 13, 1912	Sept. 4, 1912	{ April 30, 1912 June 1, 1912 }	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913.
Quincy, . . .	-	-	-	Proposition referred to next city government in 1905.
Reading, . . .	Oct. 2, 1891	March 7, 1892	-	Electric lighting plant built in 1895.

Revere, . . .	May 15, 1899	Sept. 11, 1899	-	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland, . .	-	-	April 8, 1912	-	Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport, . .	-	-	{ June 21, 1898 } { April 29, 1899 }	-	Investigating committee appointed in 1906.
Rowley, . . .	Dec. 17, 1909	Feb. 12, 1910	-	-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Rutland, . . .	Nov. 4, 1913	-	March 30, 1914	-	Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.
Saugus, . . .	-	-	-	-	Investigating committee appointed in 1897.
Sharon, . . .	-	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . .	March 2, 1908	May 12, 1908	-	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Spencer, . . .	-	-	Oct. 6, 1891	-	-
Somerville, ¹ . .	-	-	Dec. 29, 1897	-	-

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
South Hadley, .	May 12, 1913	{ June 2, 1913 } { Jan. 12, 1914 }	March 15, 1909	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to, acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.
Springfield, .	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling, .	Nov. 26, 1910	Jan. 28, 1911	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham, .	June 29, 1893 .	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton, .	April 12, 1892	{ June 16, 1892 } { June 29, 1893 }	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott, .	-	-	-	Subject referred to special committee in 1899.

Taunton, ¹	Dec.	14, 1895	Nov.	2, 1896	-	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,	March 10,	1906	May	14, 1906	-	-	Plant constructed and operation begun Jan. 24, 1907.
Wakefield,	July	9, 1891	Aug.	15, 1892	-	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	-	-	-	-	-	-	Investigating committee appointed in 1901.
Waltham, ¹	Dec.	23, 1895	-	-	Dec.	28, 1896	Proposition tabled in city council, 1897.
Warren,	-	-	-	-	-	-	Proposition tabled June 3, 1899.
Wellesley,	March 7,	1892	June	8, 1892	-	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston,	Oct.	19, 1909	Dec.	20, 1909	-	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough,	-	-	-	-	July	7, 1906	-
Westfield,	March	8, 1897	March	1, 1898	-	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston,	-	-	-	-	-	-	Investigating committee appointed in 1901.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.		Remarks.
West Springfield,	Sept. 10, 1895	{ April 6, 1896 April 5, 1897 }	April 1, 1900	{	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth,	-	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman,	Dec. 30, 1891	-	{ July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 }	{	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.
Wilmington,	-	-	March 16, 1908	-	Vote relative to acquiring an electric plant was 52 for and 91 against.
Winchester,	March 6, 1893	June 22, 1893	-	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop,	-	-	-	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Woburn, ¹	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	-	-
Wrentham,	June 6, 1907	March 16, 1908	-	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.

¹ The votes stated were passed by the city council.

Proposition considered.

Brockton. — At a meeting of the common council, held Dec. 29, 1916, it was ordered "that public necessity and convenience require that an electric plant be established for the manufacture or distribution of electricity, for furnishing light for municipal use, or light, heat or power, except for the operation of electric cars, for the use of the inhabitants of the city of Brockton. This order is introduced in conformity with the provisions of chapter 34 of the Revised Laws, and all acts in addition thereto or amendment thereof." This order was passed unanimously by both the common council and the board of aldermen.

Operation of Municipal Plants.

Ashburnham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, . . .	\$5,384 63
For interest on bonds, notes or scrip, . . .	351 26
For depreciation fund (3 per cent. on \$16,500), . .	508 50
For note payments,	1,000 00
Total,	<u>\$7,244 39</u>

Income: —

From private consumers,	\$5,514 20
From appropriation for note payment,	1,000 00
	<u>6,514 20</u>
Apparent loss in operation as defined by statute, .	<u>\$730 19</u>

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs, . . .	\$5,400 00
For interest on bonds, notes or scrip, . . .	350 00
For depreciation fund (3 per cent. on \$17,450), . .	523 50
For note payments,	1,000 00
For loss in preceding year,	730 19
Total,	<u>\$8,003 69</u>

Income: —

From private consumers,	5,752 86
Balance,	<u>\$2,250 83</u>

At the annual town meeting held March 6, 1916, it was voted to appropriate the sum of \$1,000 for note payments, and the sum of \$500 for construction.

Belmont. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$31,996 59
For interest on bonds, notes or scrip,	898 75
For depreciation fund (3 per cent. on \$55,004.01),	1,651 00
For sinking fund requirements,	280 00
For note payments,	500 00
For bond payments,	1,000 00
Total,	<u>\$36,326 34</u>

Income: —

From private consumers,	\$30,951 08
From fire department and sundries,	558 98
From appropriation for maintenance,	5,829 75
From reappropriated balance Jan. 1, 1915,	1,064 47
	<u>38,404 28</u>

Excess of income and appropriations over expenditures,	\$2,077 94
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$38,077 94
For interest on bonds, notes or scrip,	983 75
For depreciation fund (3 per cent. on \$60,085.74),	1,803 00
For sinking fund requirements,	280 00
For note payments,	500 00
For bond payments,	1,500 00
Total,	<u>\$43,144 69</u>

Income: —

From private consumers,	\$34,000 00
From fire department and sundries,	500 00
From cash on hand Jan. 1, 1916,	2,077 94
	<u>36,577 94</u>

Balance,	\$6,566 75
For new construction,	4,000 00
	<u>\$10,566 75</u>

At the town meeting held March 13, it was voted to appropriate the following amounts for the electric light department: for depreciation, \$1,803; for maintenance, \$1,500; for construction, \$4,000. It was also voted to appropriate \$983.75 for electric light department interest; \$280 for the sinking fund; \$500 for note payment; and \$1,500 for bond payment. It was also voted "that the board of selectmen be and they hereby are authorized to execute and deliver, in the name and behalf of the town, a contract with the Cambridge Electric Light Company, or with any other person or corporation, for purchase of electric current, the supply of lamps, maintenance and occupation of poles and any and all other matters incidental thereto, all as the said board of selectmen may deem most advantageous for the town."

Boylston. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$759 47
For interest on bonds, notes or scrip,	303 14
For depreciation fund (3 per cent. on \$11,518.21),	345 55
For note payments,	1,100 00
For loss in preceding year,	25
Total,	<u>\$2,508 41</u>

Income: —

From private consumers,	\$1,000 17
From municipal building,	78 16
From appropriation for maintenance,	1,748 94
	<u>2,827 27</u>

Excess of income and appropriations over expenditures,	\$318 86
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$850 00
For interest on bonds, notes or scrip,	257 38
For depreciation fund (3 per cent. on \$12,098.94),	362 97
For note payments,	1,100 00
Total,	<u>\$2,570 35</u>

Income:—		
From private consumers,	\$1,125 00	
From municipal building,	75 00	
	<hr/>	\$1,200 00
Balance,		\$1,370 35
For new construction,		300 00
		<hr/>
		\$1,670 35

The following appropriations were voted March 6, 1916:—

For interest,	\$257 38
For depreciation,	367 67
For note payments,	1,100 00
	<hr/>
	\$1,725 05

At the same meeting it was further "voted to transfer the sum of \$318.36 from the maintenance account of the electric light system of last year to new construction of the electric light system; also to take from the maintenance account such further sum for new construction as the municipal light board may see fit."

At a meeting held April 25, 1916, the sum of \$800 was voted to extend the electric light system.

Braintree.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$25,440 00
For interest on bonds, notes or scrip,	660 00
For depreciation fund (3 per cent. on \$155,687.34),	4,670 62
For sinking fund requirements,	430 00
	<hr/>
Total,	\$31,200 62
Income:—	
From private consumers,	\$25,770 12
From appropriation for maintenance,	6,264 00
	<hr/>
	32,034 12

Excess of income and appropriations over expenditures,	\$833 50
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$26,000 00
For interest on bonds, notes or scrip,	660 00
For depreciation fund (3 per cent. on \$128,228.74),	3,846 86
For sinking fund requirements,	430 00
	<hr/>
Total,	\$30,936 86

Income: —

From private consumers,	27,046 80
	<hr/>
Balance,	\$3,890 '06
For new construction,	2,391 94
	<hr/>
	\$6,282 00

At a town meeting held March 13, 1916, it was voted to appropriate for street lighting the sum of \$6,282. It was voted to appropriate from the income of the electric light department the sum of \$3,846.87 for depreciation fund; the sum of \$660 for interest on bonds; the sum of \$430 for the sinking fund; the sum of \$1,345.13 for line extensions; and the sum of \$300 for the salaries of the municipal light board. It was voted to appropriate the remainder of the income for the year 1916, together with the remaining balance of the income of 1915, for operating expenses, repairs, renewals and new construction. It was voted to appropriate the sum of \$131 for the extension of street lights on West Street to the junction of Franklin and Granite streets, to be taken from the revenue of the electric light department.

Chicopee. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$43,976 56
For interest on bonds, notes or scrip,	6,107 08
For depreciation fund (3 per cent. on \$310,346),	9,310 39
For note payments,	1,000 00
For bond payments,	7,000 00
	<hr/>
Total,	\$67,394 03

Income: —	
From private consumers,	\$52,127 01
From municipal buildings,	4,639 44
From appropriation for maintenance,	16,105 10
	<hr/>
	\$72,871 55
Excess of income and appropriations over expenditures,	
	<hr/>
	\$5,477 52

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$48,000 00
For interest on bonds, notes or scrip,	5,797 50
For depreciation fund (3 per cent. on \$317,441),	9,523 50
For note payments,	1,000 00
For bond payments,	7,000 00
	<hr/>
Total,	\$71,321 00
Income: —	
From private consumers,	\$52,321 00
From municipal buildings,	4,000 00
	<hr/>
	56,321 00
	<hr/>
Balance,	\$15,000 00

By an order approved April 4, 1916, the sum of \$15,000 was appropriated for the electric light department.

On July 3, 1916, the following order was passed by the board of aldermen: —

“Ordered, that the sum of \$45,000 be and the same is hereby appropriated for extending and enlarging the municipal electric lighting plant within the limit of the territory within which it is authorized to distribute its product, and it is further ordered that the money for this appropriation be provided for by an issue of bonds outside of the debt limit of the city.”

Concord. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$38,745 62
For interest on bonds, notes or scrip,	5,983 13
For sinking fund requirements,	2,680 00
For note payments,	1,500 00
	<hr/>
Total,	\$48,908 75

Income: —

From private consumers,	\$44,515 63	
From appropriation for maintenance,	5,000 00	
	<hr/>	\$49,515 63

Excess of income and appropriations over expenditures,	\$606 88
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$40,000 00
For interest on bonds, notes or scrip,	5,921 88
For depreciation fund (3 per cent. on \$170,251.67),	5,107 55
For sinking fund requirements,	2,680 00
For note payments,	1,500 00

Total,	\$55,209 43
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Income: —

From private consumers,	\$40,000 00	
From miscellaneous,	5,000 00	
	<hr/>	45,000 00

Balance,	\$10,209 43
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At the annual town meeting held March 6, 1916, it was "voted that the sum of \$5,000 be appropriated for street lighting and maintenance of the fire alarm system, and that said appropriation, together with the current income of the department, be carried to and continued in the maintenance account of the municipal light department, for the operation and maintenance of the plant, for the payment of interest on the municipal light loans, for the contribution to the sinking fund of said loans, for the payment of serial loans maturing during the current year, for the transfer of necessary funds to the construction account, and for the purchase of line material, transformers and meters, etc., that may be required during the year." It was also further "voted that the town treasurer, with the approval of the selectmen, be and is hereby authorized to borrow money from time to time, not exceeding \$6,000, in anticipation of the earnings of the municipal light department, and payable therefrom for the year ending Dec. 31, 1916."

At a meeting held May 15, 1916, the sum of \$10,000 was appropriated "to defray the cost of construction and extension of the municipal light plant," and the town treasurer was authorized to issue serial bonds or notes for a like amount.

Danvers. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$49,791 41
For interest on bonds, notes or scrip,	3,946 00
For depreciation fund (3 per cent. on \$164,911.34),	4,947 34
For sinking fund requirements,	8,085 33
For loss in preceding year, overdraft, 1914,	1,115 84
Total,	<u>\$67,885 92</u>

Income: —

From private consumers,	\$59,492 60
From sundries,	109 27
From appropriation for maintenance,	9,845 00
	<u>69,446 87</u>

Excess of income and appropriations over expenditures,	\$1,560 95
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$50,000 00
For interest on bonds, notes or scrip,	3,161 00
For depreciation fund (3 per cent. on \$172,858.68),	5,185 76
For sinking fund requirements,	8,000 00
Total,	<u>\$66,346 76</u>

Income: —

From private consumers,	\$54,226 63
From municipal buildings,	357 82
	<u>54,584 45</u>

Balance,	\$11,762 31
For new construction,	3,000 00

\$14,762 31

At the annual town meeting held March 6, 1916, the following votes were adopted:—

"*Voted*, for street lighting the sum of \$45 per light for 47 arc lights and \$10 per light for 766 incandescent lights, \$9,775."

"*Voted*, that the earnings for 1916 be appropriated for the following purposes: the amount necessary for the maintenance of the department; the necessary amount for depreciation."

"*Voted*, that the construction cash balance of \$426 be appropriated to the construction account of 1916."

"*Voted*, that the maintenance cash balance of \$1,560.95 be appropriated to the maintenance account of 1916."

"*Voted*, that the remaining balance of the earnings for 1916 be added to the sinking fund. The sum to be added to the sinking fund shall be not less than \$8,000."

"*Voted*, that the sum of \$3,000 be appropriated for construction in the electric department, and that the town treasurer be authorized to issue notes of the town to the amount of \$3,000 to meet the above appropriation, said notes to be payable as follows: six notes of \$500 each, dated April 1, 1916, and payable \$500 each year, 1917 to 1922, inclusive, to bear interest not exceeding the rate of 4 per cent. per annum, payable semiannually."

Georgetown. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$4,760 65
For interest on bonds, notes or scrip,	720 00
For depreciation fund (3 per cent. on \$18,950.26),	568 50
For bond payments,	1,000 00
Total,	<u>\$7,049 15</u>

Income:—

From private consumers,	\$4,475 60
From New England Telephone and Telegraph Company,	198 85
From appropriation for maintenance,	2,920 00
	<u>7,594 45</u>

Excess of income and appropriations over expenditures,	<u>\$545 30</u>
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The estimates submitted by the manager for the fiscal year beginning Jan. 1. 1916, were as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$6,800 00
For interest on bonds, notes or scrip,	666 67
For depreciation fund (3 per cent. on \$20,000),	600 00
For bond payments,	1,000 00
<hr/>	
Total,	\$9,066 67
Income:—	
From private consumers,	5,000 00
<hr/>	
Balance,	\$4,066 67

At the annual town meeting held on March 6, 1916, it was voted to appropriate \$1,000 to pay the electric light bond; \$680 for the payment of the interest on electric light bonds; and \$600 for maintenance and depreciation accounts of the electric light department.

Groton.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$4,593 27
For interest on bonds, notes or scrip,	290 63
For depreciation fund (3 per cent. on \$24,225.34),	726 76
For note payments,	1,500 00
<hr/>	
Total,	\$7,110 66
Income:—	
From private consumers,	\$4,217 13
From balance Jan. 1, 1915,	7 38
From appropriation for maintenance,	3,717 39
<hr/>	
	7,941 90
<hr/>	
Excess of income and appropriations over expenditures,	\$831 24

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures: —

For operation, maintenance and repairs,	\$6,000 00
For interest on bonds, notes or scrip,	232 52
For depreciation fund (3 per cent. on \$26,078.33),	782 34
For note payments,	1,500 00

Total, \$8,514 86

Income: —

From private consumers,	5,500 00
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Balance,	\$3,014 86
For new construction,	1,000 00

\$4,014 86

At the annual town meeting held Feb. 7, 1916, the following vote was adopted: —

“Voted, for electric light department —

Operation, maintenance and repairs, income from sales and,	\$500 00
Interest on notes,	232 52
Depreciation,	782 34
Note payments,	1,500 00

\$3,014 86

“The following sum was also appropriated: —

For construction,	1,000 00
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\$4,014 86

Groveland. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$4,602 90
For interest on bonds, notes or scrip,	517 50
For depreciation fund (3 per cent. on \$17,550),	526 50
For note payments,	500 00

Total, \$6,146 90

Income: —	
From private consumers,	\$3,706 10
From jobbing, sales,	304 17
From appropriation for maintenance,	2,200 00
	<hr/>
	\$6,210 27
 Excess of income and appropriations over expenditures,	
	<hr/>
	\$63 37

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$4,612 95
For interest on bonds, notes or scrip,	495 00
For depreciation fund (3 per cent. on \$17,850),	535 50
For note payments,	500 00
	<hr/>
Total,	\$6,143 45
 Income: —	
From private consumers,	4,030 00
	<hr/>
Balance,	\$2,113 45
For new construction,	386 55
	<hr/>
	\$2,500 00

At the annual town meeting held March 15, 1916, there was appropriated for the electric light department the sum of \$2,500.

Hingham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$22,635 52
For depreciation fund (3 per cent. on \$60,733.22),	1,821 99
For loss in preceding year,	1,378 86
	<hr/>
Total,	\$25,836 37
 Income: —	
From private consumers,	\$23,047 44
From jobbing, etc.,	1,222 63
From appropriation for maintenance,	6,951 99
	<hr/>
	31,222 06
 Excess of income and appropriations over expenditures,	
	<hr/>
	\$5,385 69

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$23,000 00
For depreciation fund (3 per cent. on \$63,739.62),	1,912 19
Total,	<u>\$24,912 19</u>

Income: —

From private consumers,	\$21,500 00
From jobbing,	500 00
	<u>22,000 00</u>
Balance,	\$2,912 19
For new construction,	3,183 00
	<u>\$6,095 19</u>

At a town meeting held March 13, 1916, the following action was taken: —

"Voted, that there be raised and appropriated for the operating expenses of the department, \$4,304.87; for depreciation \$1,912.19; and that there be reappropriated from the unexpended balance returned to the town treasurer Dec. 31, 1915, for grounding, \$500; for operation, \$695.13; for rearrangement of street lights, \$500; for maintenance, \$130; and \$2,053 for construction; and that the income derived from the sale of current and jobbing be placed at the disposal of the board, these appropriations to be expended under the direction of the municipal light board."

"Voted, that the sum of \$154.66 be raised and appropriated for the purpose of reimbursing the estate of Francis W. Brewer for the expense of extending the commercial lighting system to the residence of F. A. Edwards."

Holden. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,339 21
For interest on bonds, notes or scrip,	344 00
For depreciation fund (3 per cent. on \$20,387.77),	615 00
For note payments,	1,200 00
Total,	<u>\$5,498 21</u>

Income: —		
From private consumers,	\$5,746 08	
From appropriation for maintenance,	350 00	
		<u>\$6,096 08</u>
Excess of income and appropriations over expenditures,		\$597 87

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$4,250 00	
For interest on bonds, notes or scrip,	296 00	
For depreciation fund (3 per cent. on \$21,768.14),	652 00	
For note payments,	1,200 00	
		<u>\$6,398 00</u>
Total,		\$6,398 00
Income: —		
From private consumers and municipal buildings,	6,500 00	
		<u>\$102 00</u>
Balance,	1,800 00	
For new construction,		<u>\$1,902 00</u>

At the annual town meeting held Feb. 7, 1916, it was voted to appropriate for the electric light department: —

For operation, maintenance, etc,	\$5,750 00
For interest,	296 00
For depreciation fund,	652 00
For note payments,	1,200 00
	<u>\$7,898 00</u>
For construction,	1,800 00
	<u>\$9,698 00</u>

Holyoke. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$367,872 79	
For interest on bonds, notes or scrip,	37,712 50	
For depreciation fund (3 per cent. on \$1,949,334),	58,480 00	
For bond payments,	49,500 00	
For city of Holyoke loan account,	10,000 00	
For additions to plants,	39,327 81	
		<u>\$562,893 10</u>
Total,		\$562,893 10

Income: —

From private consumers,	\$526,989 73
From city of Holyoke,	35,831 35
From town of South Hadley,	6,230 40
	<hr/>
	\$569,051 48

Excess of income and appropriations over expenditures,

\$6,158 38

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$419,695 39
For interest on bonds, notes or scrip,	39,708 61
For depreciation fund (3 per cent. on \$2,116,689),	63,500 00
For bond payments,	52,096 00
	<hr/>
Total,	\$575,000 00

Income: —

From private consumers,	\$533,700 00
From city of Holyoke,	35,000 00
From town of South Hadley,	6,300 00
	<hr/>
	\$575,000 00

By an order approved April 4, 1916, there was appropriated for lighting \$38,000, and there was also "appropriated from the receipts of the gas and electric department sums as follows: bond payments, \$53,096; interest, \$39,688.61; depreciation, \$63,500; extensions, \$20,000; city appropriation, general receipts, \$20,000, the remainder of said receipts to be appropriated to said department for the operation and maintenance of said plant, as provided in chapter 410 of the Acts and Resolves of 1905, and of chapter 411 of the Acts of 1906."

By an order approved Nov. 22, 1916, it was —

"*Ordered*, that the sum of \$20,000, which was appropriated for extensions from the receipts of the gas and electric department April 4, 1916, be and it is hereby transferred from said extension account to the operation and maintenance account of said department."

Hudson. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures:—

For operation, maintenance and repairs,	\$20,393 25
For interest on bonds, notes or scrip,	1,197 41
For depreciation fund (3 per cent. on \$98,964.34),	2,968 94
For note payments,	2,900 00
For bond payments,	500 00

Total,	\$27,959 60
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Income:—

From private consumers,	\$26,340 25
From profit on jobbing, etc.,	196 72
From appropriation for maintenance,	3,000 00
	<hr/>
	29,536 97

Excess of income and appropriations over expenditures,	\$1,577 37
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$22,013 33
For interest on bonds, notes or scrip,	1,108 25
For depreciation fund (3 per cent. on \$99,280.68),	2,978 42
For note payments,	1,900 00
For bond payments,	500 00

Total,	\$28,500 00
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Income:—

From private consumers,	25,000 00
	<hr/>
Balance,	\$3,500 00
For new construction,	2,000 00
	<hr/>

	\$5,500 00
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At the annual town meeting held March 6, 1916, the following action was taken relative to municipal lighting matters:—

For payment of note,	\$1,000 00
For construction,	2,000 00
For lighting town house,	300 00
For additional street lights,	310 00

	<hr/>	\$3,610 00
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Hull.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures: —

For operation, maintenance and repairs,	\$49,226 64
For interest on bonds, notes or scrip,	2,182 33
For depreciation fund (3 per cent. on \$186,572.28), \$5,597.50; charged off, \$392.44,	5,989 94
For sinking fund requirements,	1,600 00
For note payments,	3,000 00
For loss in preceding year,	2,641 51
Total,	<u>\$64,640 42</u>

Income: —

From private consumers,	\$48,109 93
From appropriation for maintenance,	7,000 00
	<u>55,109 93</u>

Apparent loss in operation as defined by statute, . . . \$9,530 49

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$43,682 49
For interest on bonds, notes or scrip,	1,855 50
For depreciation fund (3 per cent. on \$191,550.09),	5,746 50
For sinking fund requirements,	1,600 00
For note payments,	4,500 00
For loss in preceding year,	9,530 49
Total,	<u>\$66,914 98</u>

Income: —

From private consumers,	48,598 00
Balance,	\$18,316 98
For new construction,	5,000 00
	<u>\$23,316 98</u>

The following appropriations were made, at the annual town meeting held March 6, 1916, for the electric light department: —

For depreciation fund, from direct appropriation,	\$3,500 00
For depreciation fund, from earnings of plant,	2,246 50
	<u>\$5,746 50</u>
For new construction,	5,000 00
	<u>\$10,746 50</u>

Ipswich. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$18,581 25
For interest on bonds, notes or scrip,	2,530 00
For depreciation fund (3 per cent. on \$68,000),	2,040 00
For note payments,	3,150 00
Total,	<u>\$26,301 25</u>
Income: —	
From private consumers,	\$17,559 41
From power, pole rentals, etc.,	2,342 59
From appropriation for maintenance,	6,738 00
	<u>26,640 00</u>
Excess of income and appropriations over expenditures,	\$338 75

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$19,000 00
For interest on bonds, notes or scrip,	2,548 00
For depreciation fund (3 per cent. on \$68,000),	2,040 00
For note payments,	3,250 00
Total,	<u>\$26,838 00</u>
Income: —	
From private consumers,	\$18,000 00
From steam, power and pole rentals,	2,200 00
	<u>20,200 00</u>
Balance,	\$6,638 00
For new construction,	2,000 00
	<u>\$8,638 00</u>

At the annual town meeting held March 6, 1916, the following sums were appropriated for the electric light department: —

For note payment,	\$3,250 00
For depreciation fund,	2,040 00
For interest,	2,484 00
	<u>\$7,774 00</u>
For construction,	2,000 00
	<u>\$9,774 00</u>

Littleton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,196 28
For interest on bonds, notes or scrip,	621 25
For depreciation fund (3 per cent. on \$20,903.99),	627 12
For note payments,	1,625 00
For bond payments,	500 00

Total,	\$6,569 65
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Income: —

From private consumers,	\$2,621 66
From municipal buildings,	339 19
From appropriation for maintenance,	3,071 18
	<hr/> 6,032 03

Apparent loss in operation as defined by statute,	\$537 62
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,400 00
For interest on bonds, notes or scrip,	520 00
For depreciation fund (3 per cent. on \$22,526.78),	675 80
For bond payments,	500 00
For loss in preceding year,	537 62

Total,	\$5,633 42
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Income: —

From private consumers,	\$2,700 00
From municipal buildings,	350 00
	<hr/> 3,050 00

Balance,	\$2,583 42
For new construction,	612 00

	<hr/> \$3,195 42
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At the annual town meeting held Feb. 7, 1916, the following appropriations were made for the electric light plant: —

For operation and maintenance,	\$1,300 00
For bond payment,	500 00
For depreciation fund,	675 80
For reimbursement to Union Brick Company,	112 00
For connecting new consumers,	500 00
	<hr/>
	\$3,087 80
For overdraft in construction account,	148 75
For overdraft in operating account,	80 37
For unexpended balance,	70 88
For construction,	140 00
	<hr/>
	\$3,527 80

Lunenburg. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,062 50
For interest on bonds, notes or scrip,	770 42
For note payments,	950 00
	<hr/>
Total,	\$3,782 92

Income: —

From private consumers,	\$2,360 23
From municipal buildings,	42 03
From appropriation for maintenance,	1,201 00
	<hr/>
	3,603 26

Apparent loss in operation as defined by statute,	\$179 66
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,082 44
For interest on bonds, notes or scrip,	682 14
For depreciation fund (3 per cent. on \$17,192),	515 76
For note payments,	1,000 00
For loss in preceding year,	179 66
	<hr/>
Total,	\$4,460 00

Income: —

From private consumers,	\$2,300 00
From municipal building,	40 00
	<hr/>
	2,340 00
Balance,	\$2,120 00
For new construction,	300 00
	<hr/>
	\$2,420 00

At the annual town meeting held March 6, 1916, the town voted to appropriate: —

For operation,	\$1,120 00
For note payment,	1,000 00
	<hr/>
	\$2,120 00
For construction,	300 00
	<hr/>
	\$2,420 00

At a meeting held Oct. 20, 1916, the sum of \$3,500 was appropriated for the extension of lines, and the town treasurer was instructed to borrow a like amount and to make the necessary loan payable in twenty equal annual installments.

Mansfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$19,188 23
For interest on bonds, notes or scrip,	3,640 00
For depreciation fund (3 per cent. on \$130,161.79),	3,904 85
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$29,733 08

Income: —

From private consumers,	\$25,368 07
From municipal buildings,	759 33
From appropriation for maintenance,	7,253 00
	<hr/>
	33,380 40

Excess of income and appropriations over expenditures,	\$3,647 32
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$20,077 00
For interest on bonds, notes or scrip,	3,560 00
For depreciation fund (3 per cent. on \$131,800),	3,954 00
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$30,591 00

Income:—

From private consumers,	\$22,500 00	
From municipal buildings,	750 00	
	<hr/>	\$23,250 00
Balance,		<hr/> \$7,341 00

At a town meeting held March 13, 1916, the following were the votes passed pertaining to the electric light plant:—

"*Voted*, that we raise and appropriate \$7,841 for the electric light plant, together with the receipts from the plant."

"*Voted*, that all balances, excepting those of the electric light plant, . . . be returned to the treasury."

Marblehead.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$36,474 79
For interest on bonds, notes or scrip,	2,786 67
For depreciation fund (3 per cent. on \$171,667),	5,150 00
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$47,411 46

Income:—

From private consumers,	\$38,386 98	
From municipal buildings,	1,737 99	
From appropriation for maintenance,	8,950 00	
	<hr/>	49,074 97

Excess of income and appropriations over expenditures,	\$1,663 51
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$37,500 00
For interest on bonds, notes or scrip,	2,720 00
For depreciation fund (3 per cent. on \$175,350),	5,260 00
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$48,480 00

Income: —

From private consumers,	\$38,000 00	
From municipal buildings,	1,500 00	
	<hr/>	\$39,500 00
Balance,		<hr/>
		\$8,980 00

At the annual town meeting held on Feb. 14, 1916, the following sums were voted for the electric light department: —

For depreciation fund,	\$5,260 00
For sinking fund,	1,000 00
For interest,	2,720 00
For bond payment,	2,000 00
	<hr/>
	\$10,980 00

Merrimac. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$7,983 96
For interest on bonds, notes or scrip,	359 58
For depreciation fund (3 per cent. on \$32,111.47),	963 34
For note payments,	1,300 00
For bond payments,	500 00
	<hr/>
Total,	\$11,106 88

Income: —

From private consumers,	\$9,422 96	
From appropriation for maintenance,	2,817 26	
	<hr/>	12,240 22
		<hr/>

Excess of income and appropriations over expenditures,	\$1,133 34
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$8,080 02
For interest on bonds, notes or scrip,	304 00
For depreciation fund (3 per cent. on \$32,653.78),	979 61
For note payments,	600 00
For bond payments,	500 00
	<hr/>
Total,	\$10,463 63

Income: —	
From private consumers,	\$8,500 00
<hr/>	
Balance,	\$1,963 63

At the annual town meeting held on March 6, 1916, the sum of \$1,963.63 was appropriated for the maintenance of the electric light department.

Middleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$22,476 15
For interest on bonds, notes or scrip,	2,208 00
For depreciation fund (3 per cent. on \$173,536.07),	5,206 08
For note payments,	1,200 00
For bond payments,	3,500 00
<hr/>	
Total,	\$34,590 23

Income: —	
From private consumers,	\$35,596 63
From appropriation for maintenance,	7,000 00
<hr/>	
	42,596 63

Excess of income and appropriations over expenditures,	\$8,006 40
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$25,500 00
For interest on bonds, notes or scrip,	2,020 00
For depreciation fund (3 per cent. on \$176,851.67),	5,305 55
For bond payments,	3,500 00
<hr/>	
Total,	\$36,325 55

Income: —	
From private consumers,	\$28,525 55
From municipal buildings,	800 00
<hr/>	
	29,325 55

Balance,	\$7,000 00
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Estimated operating expenses,	\$25,500 00
Interest required,	2,020 00
Bonds and notes due,	3,500 00
Depreciation, 3 per cent. on cost of plant (\$176,851.67),	5,305 55
	<hr/>
	\$36,325 55
Less estimated income,	29,325 55
	<hr/>
Balance to be raised by taxation,	\$7,000 00

At an adjourned town meeting held on March 27, 1916, the following votes were passed and appropriations made relating to the gas and electric plants: —

"Voted, that the town authorize the municipal light board to contract, for a term not to exceed five years, for the purchase of all or a part of the electricity supplied by the municipal light plant, with such company or corporation (including municipal corporation) as in the opinion of the board is for the best interest of the town, upon such terms as the municipal light board deem advisable."

"Voted, that the municipal light board be and is hereby authorized to acquire for the town, by purchase or otherwise, such land within the limits of the town (except land already appropriated to public use) as may be necessary or desirable for the construction of a transmission line for the purpose of supplying electricity to the municipal light plant, and, in case said board may be unable to agree with owners of said land upon a purchase price therefor at which the town may lawfully acquire the same, that the town take such land under the provision of chapter 263 of General Acts of the General Court of Massachusetts for the year 1915 and all other acts applicable to such taking; and that so much of the unexpended balance in the depreciation account of the municipal light plant as may be necessary for the purchase or taking of said land be and hereby is appropriated therefor."

"Voted, that the town authorize the municipal light board in behalf of the town to petition the State Board of Gas and Electric Light Commissioners for a public hearing as provided for in chapter 191, General Acts of 1915, to authorize the town of Middleborough to furnish electricity to the town of Lakeville and the inhabitants of the town of Lakeville, and in case

such authority be granted, the municipal light board be authorized to take all steps for the construction and operation of such lines in Lakeville as said board deem advisable for the sale of electricity to and in said town of Lakeville."

Middleton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$1,206 13
For interest on bonds, notes or scrip,	191 25
For depreciation fund (3 per cent. on \$6,964.90),	208 95
<hr/>	
Total,	\$1,606 33
Income: —	
From private consumers,	\$1,036 48
From municipal building,	73 05
From appropriation for maintenance,	1,160 00
<hr/>	
	2,269 53
<hr/>	
Excess of income and appropriations over expenditures,	\$663 20

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$1,281 76
For interest on bonds, notes or scrip,	191 25
For depreciation fund (3 per cent. on \$6,964.90),	208 95
<hr/>	
Total,	\$1,681 96
Income: —	
From private consumers,	1,400 00
<hr/>	
Balance,	\$281 96
For new construction,	700 00
<hr/>	
	\$981 96

At the annual town meeting held on March 14, 1916, the following appropriations were voted: —

For operation,	\$750 00
For interest,	210 00
For depreciation,	210 00
For construction,	800 00
	<hr/>
	\$1,970 00

North Attleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$28,160 08
For interest on bonds, notes or scrip,	2,869 46
For depreciation fund (3 per cent. on \$136,308.66),	4,089 26
For sinking fund requirements,	1,500 00
For note payments,	2,695 00
	<hr/>
Total,	\$39,313 80

Income: —

From private consumers,	\$30,243 42
From appropriation for maintenance,	6,711 23
	<hr/>
	36,954 65

Apparent loss in operation as defined by statute, \$2,359 15

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$28,455 85
For interest on bonds, notes or scrip,	2,764 14
For depreciation fund (3 per cent. on \$136,308.66),	4,089 26
For sinking fund requirements,	1,500 00
For note payments,	2,695 00
For loss in preceding year,	2,359 15
	<hr/>
Total,	\$41,863 40

Income: —

From private consumers,	32,000 00
	<hr/>
Balance,	\$9,863 40

At the annual town meeting held March 20, 1916, the following vote was adopted: —

"*Voted*, that the town raise and appropriate for the maintenance of the electric department, including sinking fund,

notes due in 1916, interest on notes and bonds, and the depreciation fund required by law, for current and incidental expenses, for maintenance and repairs, the sum of \$5,746.88 in lieu of street lighting, and the balance Dec. 31, 1915, of \$4,116.52, and the receipts of the department."

Norwood. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$36,832 35
For interest on bonds, notes or scrip,	1,304 16
For depreciation fund (3 per cent. on \$81,167.33),	2,435 02
For note payments,	2,500 00
Total,	<u>\$43,071 53</u>

Income: —

From private consumers,	\$51,070 81
From municipal building,	242 46
	<u>51,313 27</u>

Excess of income and appropriations over expenditures,	\$8,241 74
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$40,800 00
For interest on bonds, notes or scrip,	1,012 75
For depreciation fund (3 per cent. on \$100,059.90),	3,001 79
For note payments,	2,500 00
Total,	<u>\$47,314 54</u>

Income: —

From private consumers,	54,500 00
Balance,	<u>\$7,185 46</u>
For construction of conduits,	\$6,187 25
For new construction,	998 21
	<u>\$7,185 46</u>

At the adjourned annual town meeting held March 15, 1916, the following vote was adopted: —

"*Voted*, that the following sums be appropriated from the earnings of the municipal light department for the following purposes, viz.: —

For depreciation,	\$2,580 00
For interest,	1,212 75
For note payment,	2,500 00
	<hr/>
	\$6,292 75
For new construction,	4,000 00
	<hr/>
	\$10,292 75

Paxton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,021 00
For interest on bonds, notes or scrip,	180 00
For depreciation fund (3 per cent. on \$5,000),	150 00
For note payments,	500 00
	<hr/>
Total,	\$2,851 00

Income: —

From private consumers,	\$1,499 46
From donations,	200 00
From appropriation for maintenance,	1,050 00
	<hr/>
	2,749 46

Apparent loss in operation as defined by statute, .	\$101 54
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$1,350 00
For interest on bonds, notes or scrip,	160 00
For depreciation fund (3 per cent. on \$5,989.11),	179 67
For note payments,	500 00
For loss in preceding year,	101 54
	<hr/>
Total,	\$2,291 21

Income: —

From private consumers,	1,600 00
	<hr/>
Balance,	\$691 21
For new construction,	68 79
	<hr/>
	\$760 00

At the annual town meeting held March 6, 1916, the sum of \$500 was appropriated for payment of note, and \$160 for interest payment.

Peabody. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$64,781 61
For interest on bonds, notes or scrip,	3,070 00
For depreciation fund (3 per cent. on \$194,947.38),	5,848 42
For sinking fund requirements,	800 00
For bond payments,	2,000 00
Total,	<u>\$76,500 03</u>

Income: —

From private consumers,	\$67,643 09
From town customers,	2,463 57
From appropriation for maintenance,	11,718 42
	<u>81,825 08</u>

Excess of income and appropriations over expenditures,	\$5,325 05
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$70,000 00
For interest on bonds, notes or scrip,	3,000 00
For depreciation fund (3 per cent. on \$192,765.90),	5,782 70
For sinking fund requirements,	800 00
For bond payments,	2,000 00
Total,	<u>\$81,582 70</u>

Income: —

From private consumers,	\$67,500 00
From municipal buildings,	2,500 00
	<u>70,000 00</u>

Balance,	\$11,582 70
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At a town meeting held March 20, 1916, the town appropriated for the electric light department the following sums: —

For interest,	\$3,000 00
For depreciation fund,	5,782 70
For sinking fund,	800 00
For bond payment,	2,000 00
	<hr/>
	\$11,582 70
For construction,	2,000 00
	<hr/>
	\$13,582 70

At the same meeting it was further "voted that the general expenses of the electric light department be taken from the receipts of the department," and "voted that the sum of \$160 for Lynnfield Street lights be carried forward, under balances carried forward."

At an adjourned special town meeting held April 10, 1916, it was "voted that the town raise and appropriate the sum of \$40,000, for the purpose of extending and enlarging the electric light plant within the limits of the town of Peabody, and that the town treasurer, with the approval of a majority of the board of selectmen, be authorized and directed, for the purpose of raising said amount, to issue bonds not exceeding \$40,000 in amount, payable \$4,000 annually, bearing interest at a rate not exceeding 4 per cent. per annum, payable semiannually, said annual payment of \$4,000 and all interest charges to be paid each year from the receipts of the electric light department; and in case the receipts of said department in any fiscal year should be insufficient to pay said sum of \$4,000 and interest charges, the balance shall be paid by the town from its tax levy, other particulars as to form, issuance and sale of said bonds to be determined by the town treasurer." It was also "voted that the municipal light board and the manager be authorized to expend the above amount."

At a meeting held April 14, 1916, the sum of \$700 was appropriated for the purpose of extending the street lighting system.

Princeton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$1,353 42
For interest on bonds, notes or scrip,	520 00
For depreciation fund (3 per cent. on \$25,000),	750 00
For note payments,	1,000 00
	<hr/>
Total,	\$3,623 42

Income:—

From private consumers,	\$1,107 36	
From appropriation for maintenance,	2,520 00	
		<hr/>
		\$3,627 36

Excess of income and appropriations over expenditures,

\$3 94

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$1,500 00
For interest on bonds, notes or scrip,	480 00
For depreciation fund (3 per cent. on \$15,733.69),	472 01
For note payments,	1,000 00
	<hr/>
Total,	\$3,452 01

Income:—

From private consumers,	1,300 00	
		<hr/>
Balance,	\$2,152 01	

At the annual town meeting held Feb. 7, 1916, it was "voted to pay one electric light note of \$1,000." It was also voted to raise and appropriate \$700 for payment of interest on debts and loans; also, for depreciation, \$450; maintenance, \$250.

At a town meeting held April 25, 1916, it was "voted to extend the electric line to the State reservation, and to raise and appropriate \$500, the balance to be taken from the deficiency fund."

Reading.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$36,352 93
For interest on bonds, notes or scrip,	4,640 42
For depreciation fund (3 per cent. on \$232,409.58),	6,972 28
For note payments,	2,500 00
For bond payments,	7,000 00
For loss in preceding year,	4,950 32
For bad debts,	317 71
	<hr/>
Total,	\$62,733 66

Income:—

From private consumers,	\$51,603 32	
From jobbing, pole rentals, etc.,	640 25	
From appropriation for maintenance,	11,000 00	
	<hr/>	\$63,243 57

Excess of income and appropriations over expenditures,	\$509 91
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$40,474 68
For interest on bonds, notes or scrip,	4,637 13
For depreciation fund (3 per cent. on \$253,249.09),	7,597 47
For note payments,	3,800 00
For bond payments,	7,000 00
	<hr/>
Total,	\$63,509 28

Income:—

From private consumers,	\$57,909 28	
From miscellaneous items,	600 00	
	<hr/>	58,509 28
		<hr/>
Balance,	\$5,000 00	
For new construction,	12,045 37	
	<hr/>	\$17,045 37

At the annual town meeting held March 6, 1916, the following votes were adopted:—

"*Voted*, that \$5,000 be raised and appropriated, and this amount, with the unexpended balance Dec. 31, 1915, amounting to \$662.24, and the receipts of the plant for the current year, be appropriated for the operation, maintenance and repair of said plant and for the payment of bonds, notes and interest; and that the sum of \$7,597.47 be appropriated from the above for depreciation of the plant for the current year in accordance with the recommendation of the finance committee."

"*Voted*, that the town treasurer be authorized, with the approval of the selectmen, to issue notes, bonds or other certificates of indebtedness of the town for an amount not exceeding \$10,000, payable \$500 each year from 1917 to 1936, inclusive, and bearing interest at a rate not exceeding 5 per cent.,

payable semiannually; the proceeds of same, together with the balance of construction cash on hand Dec. 31, 1915, amounting to \$2,045.37, be appropriated, to be expended under the direction of the municipal light board, for enlargements and extensions of the municipal light plant, in accordance with the recommendation of the finance committee."

It was also voted to give authority to the municipal light board "to install on the public streets of Reading such lights as in their judgment are necessary, and to make changes in the existing lights as may be advisable, and that the expense therefor be taken from the appropriation for depreciation in accordance with the recommendation of the finance committee."

Rowley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,585 14
For interest on bonds, notes or scrip,	492 80
For depreciation fund (3 per cent. on \$18,900),	567 00
For note payments,	480 00
Total,	<u>\$5,124 94</u>

Income: —

From private consumers,	\$2,801 10
From jobbing, etc.,	28 29
From appropriation for maintenance,	4,150 00
	<u>6,979 39</u>

Excess of income and appropriations over expenditures,	<u>\$1,854 45</u>
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,769 87
For interest on bonds, notes or scrip,	473 60
For depreciation fund (3 per cent. on \$21,400),	642 00
For note payments,	480 00
Total,	<u>\$5,365 47</u>

Income: —

From private consumers,	3,073 41
Balance,	<u>\$2,292 06</u>

At the annual town meeting held March 13, 1916, the following votes were adopted: —

“Voted, to raise and appropriate for our electric light notes \$662.36.”

“Voted, to raise and appropriate \$5,040 for the electric light department, inclusive of incomes.”

“Voted, to abolish the municipal light board.” A motion to rescind this vote was lost.

Shrewsbury. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$7,366 53
For interest on bonds, notes or scrip,	704 81
For depreciation fund (3 per cent. on \$46,448.84),	1,393 46
For note payments,	1,500 00

Total,	<u>\$10,964 80</u>
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Income: —

From private consumers,	\$8,183 43
From appropriation for maintenance,	3,598 27
	<u>11,781 70</u>

Excess of income and appropriations over expenditures,	<u>\$816 90</u>
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$11,019 94
For interest on bonds, notes or scrip,	647 68
For depreciation fund (3 per cent. on \$51,079.43),	1,532 38
For note payments,	1,500 00

Total,	<u>\$14,700 00</u>
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Income: —

From private consumers,	10,019 94
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Balance,	<u>\$4,680 06</u>
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At the annual town meeting held Feb. 7, 1916, it was voted to appropriate for the municipal light department the following sums: —

For note payment,	\$1,500 00
For interest,	647 68
For depreciation fund,	1,532 38
For balance between estimated expenditures and receipts,	1,000 00
	<hr/>
	\$4,680 06

It was also "voted to appropriate the income from sales of electricity to the municipal light department for operating expenses, maintenance, repairs, renewals and new construction."

South Hadley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$15,593 19
For interest on bonds, notes or scrip,	1,600 00
For depreciation fund (3 per cent. on \$30,000),	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$20,193 19
Income: —	
From private consumers,	\$13,584 52
From jobbing,	2,311 13
From appropriation for maintenance,	5,981 20
	<hr/>
	21,876 85
Excess of income and appropriations over expenditures,	
	<hr/>
	\$1,683 66

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$16,660 00
For interest on bonds, notes or scrip,	1,520 00
For depreciation fund (3 per cent. on \$34,002.48),	1,020 00
For bond payments,	2,000 00
	<hr/>
Total,	\$21,200 00
Income: —	
From private consumers,	\$15,000 00
From miscellaneous sales,	2,000 00
	<hr/>
	17,000 00
<hr/>	
Balance,	\$4,200 00
For new construction,	2,000 00
	<hr/>
	\$6,200 00

At the annual town meeting held Feb. 21, 1916, it was —

“Voted, to appropriate from the receipts of the electric light department the following sums: —

For bond payments,	\$2,000 00
For interest,	1,520 00
For depreciation,	1,050 00
	<hr/>
	\$4,570 00

At the same meeting it was also voted “to raise and appropriate the sum of \$6,000 for the expenses and charges of the electric light plant and street lighting,” and it was further voted “to raise and appropriate the sum of \$2,000 to extend the electrical service to Alvord Street.”

At a meeting held July 5, 1916, it was “voted that the town raise and appropriate the sum of \$2,000 for the extension of the electric light service to Alvord Street from the earnings and depreciation fund of the electric light department instead of by taxation.”

Sterling. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,354 30
For interest on bonds, notes or scrip,	599 36
For depreciation fund (3 per cent. on \$16,244.29),	487 32
For note payments,	2,500 00
	<hr/>
Total,	\$5,940 98

Income: —

From private consumers,	\$2,769 04
From miscellaneous sales,	78 99
From appropriation for maintenance,	3,200 00
	<hr/>
	6,048 03

Excess of income and appropriations over expenditures,	\$107 05
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,300 00
For interest on bonds, notes or scrip,	550 00
For depreciation fund (3 per cent. on \$23,651.94),	709 54
For note payments,	2,750 00

Total,	<u>\$6,309 54</u>
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Income: —

From private consumers,	3,100 00
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Balance,	<u>\$3,209 54</u>
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At a town meeting held March 6, 1916, the following amounts were voted: —

For depreciation fund,	\$680 65
For note payments,	2,519 35
	<u>\$3,200 00</u>

Taunton. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$82,083 34
For interest on bonds, notes or scrip,	15,785 00
For depreciation fund (3 per cent. on \$555,754),	16,673 00
For sinking fund requirements,	7,000 00
For bond payments,	2,000 00

Total,	<u>\$123,541 34</u>
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Income: —

From private consumers,	\$102,348 53
From municipal buildings,	4,353 39
From appropriation for maintenance,	24,830 00
	<u>131,531 92</u>

Excess of income and appropriations over expenditures,	<u>\$7,990 58</u>
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The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

Expenditures:—

For operation, maintenance and repairs,	\$84,794 00
For interest on bonds, notes or scrip,	15,695 00
For depreciation fund (3 per cent. on \$583,693),	17,511 00
For sinking fund requirements,	7,000 00
For bond payments,	2,000 00

Total, \$127,000 00

Income:—

From private consumers,	\$96,000 00
From municipal building,	4,000 00
	<hr/> 100,000 00

Balance, \$27,000 00

By an order approved March 7, 1916, the sum of \$20,000 was appropriated for street lighting.

By an order approved April 26, 1916, it was "ordered that the sum of \$7,000 be and is hereby transferred from the municipal light depreciation fund to the municipal light construction fund."

By an order approved Aug. 9, 1916, the sum of \$5,000 was transferred from the municipal light operation fund to the municipal light construction fund.

Templeton.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$5,571 77
For interest on bonds, notes or scrip,	647 39
For depreciation fund (3 per cent. on \$31,943.15),	958 29
For note payments,	716 67

Total, \$7,894 12

Income:—

From private consumers,	\$6,683 85
From appropriation for maintenance,	1,674 96
	<hr/> 8,358 81

Excess of income and appropriations over expenditures, \$464 69

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures: —

For operation, maintenance and repairs,	\$6,381 28
For interest on bonds, notes or scrip,	618 72
For depreciation fund (3 per cent. on \$33,434.70),	1,003 04
For note payments,	716 66

Total, \$8,719 70

Income: —

From private consumers,	7,000 00
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Balance,	\$1,719 70
For new construction,	500 00

\$2,219 70

At the annual town meeting held March 11, 1916, the following amounts were voted: —

For extensions,	\$1,395 00
For depreciation,	1,003 04
For note payment,	716 66
For construction,	500 00

\$3,614 70

Wakefield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$79,410 54
For interest on bonds, notes or scrip,	4,348 75
For depreciation fund (3 per cent. on \$268,161.14),	8,044 83
For note payments,	2,000 00
For bond payments,	11,500 00
For loss in preceding year,	2,528 82

Total, \$107,832 94

Income: —

From private consumers,	\$77,533 37
From transfer of stock,	784 89
From appropriation for maintenance,	27,204 00

105,522 26

Apparent loss in operation as defined by statute, \$2,310 68

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$77,328 24
For interest on bonds, notes or scrip,	3,816 25
For depreciation fund (3 per cent. on \$268,161.14),	8,044 83
For note payments,	2,000 00
For bond payments,	11,500 00
For loss in preceding year,	2,310 68
Total,	<u>\$105,000 00</u>

Income: —

From private consumers,	80,000 00
Balance,	<u>\$25,000 00</u>

At a town meeting held March 13, 1916, it was voted "that the town raise and appropriate the sum of \$24,400 and all department receipts, the commissioners' salaries to be paid from this appropriation," and it was also further voted "that the town raise and appropriate the sum of \$1,200 for the fire alarm account." At the same meeting the sum of \$110 was voted for installing a fire alarm box.

At a meeting held March 20, 1916, the sum of \$400 was appropriated for the depreciation account for the purpose of placing two lights on Herbert Street, and for new construction and improvement in the street light system.

Wellesley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$30,973 54
For interest on bonds, notes or scrip,	186 67
For depreciation fund (3 per cent. on \$84,300),	2,530 00
For bond payments,	4,000 00
Total,	<u>\$37,690 21</u>

Income: —

From private consumers,	\$33,647 18
From municipal light and power,	3,206 02
From appropriation for maintenance,	4,000 00
	<u>40,853 20</u>

Excess of income and appropriations over expenditures,

\$3,162 99

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$33,000 00
For interest on bonds, notes or scrip,	80 00
For depreciation fund (3 per cent. on \$87,300),	2,619 00
For bond payments,	2,000 00
<hr/>	
Total,	\$37,699 00
Income:—	
From private consumers,	\$33,000 00
From municipal light and power,	3,000 00
<hr/>	
	36,000 00
<hr/>	
Balance,	\$1,699 00
For new construction,	3,000 00
<hr/>	
	\$4,699 00

At a town meeting held March 20, 1916, it was "voted that the sum of \$3,000 be appropriated for the extension of the electric light plant."

West Boylston.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$3,249 51
For interest on bonds, notes or scrip,	380 00
For depreciation fund (3 per cent. on \$24,061),	721 83
For note payments,	1,000 00
<hr/>	
Total,	\$5,351 34
Income:—	
From private consumers,	\$3,639 52
From appropriation for maintenance,	2,101 83
<hr/>	
	5,741 35
<hr/>	
Excess of income and appropriations over expenditures,	\$390 01

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures: —	
For operation, maintenance and repairs,	\$3,500 00
For interest on bonds, notes or scrip,	340 00
For depreciation fund (3 per cent. on \$27,652.10),	829 56
For note payments,	1,000 00
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Total,	\$5,669 56
Income: —	
From private consumers,	3,800 00
<hr/>	
Balance,	\$1,869 56
For new construction,	600 00
<hr/>	
	\$2,469 56

At the annual town meeting held Feb. 7, 1916, it was voted to raise and appropriate —

For note payment,	\$1,000 00
For depreciation fund,	829 08
<hr/>	
	\$1,829 08
For construction,	600 00
<hr/>	
	\$2,429 08

Westfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$83,462 01
For interest on bonds, notes or scrip,	5,574 22
For depreciation fund (3 per cent. on \$363,000),	10,880 00
For bond payments,	10,000 00
<hr/>	
Total,	\$109,916 23
Income: —	
From private consumers,	\$103,446 43
From credit to bond fund,	481 60
From appropriation for maintenance,	3,799 23
<hr/>	
	107,727 26
<hr/>	
Apparent loss in operation as defined by statute,	\$2,188 97

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures:—

For operation, maintenance and repairs,	\$87,000 00
For interest on bonds, notes or scrip,	6,410 00
For depreciation fund (3 per cent. on \$378,000),	11,340 00
For bond payments,	14,000 00
For loss in preceding year,	2,188 97
Total,	<u>\$120,938 97</u>

Income:—

From private consumers,	107,000 00
Balance,	<u>\$13,938 97</u>

At meetings held April 12 and 14, 1916, the following appropriations were voted for the municipal light plant to be paid from the income of the plant:—

For operation,	\$87,000 00
For interest,	6,385 44
For bond payments,	13,518 40
For depreciation,	11,340 00
For construction,	17,000 00
	<u>\$135,243 84</u>

At the same meeting the following votes were also adopted:—

“*Voted*, that the depreciation fund be transferred to the construction fund.”

“*Voted*, that the town treasurer be and hereby is authorized to make such transfers of funds as are required by the Board of Gas and Electric Light Commissioners of Massachusetts and approved by the town auditors.”

“*Voted*, that the town appropriate the sum of \$14,243.84 for the estimated deficit for 1916, considered as a charge for street lighting, of the Westfield Gas and Electric Light Works, and that the same be included in the tax levy for 1916.”

“*Voted*, that the town extend the power lines of the Westfield Gas and Electric Light Works to the works of the Westfield Clay Products Company at Middle Farms, and appropriate \$12,000 therefor.”

“*Voted*, that the town extend and add to the underground cable of the Westfield Gas and Electric Light Works, and appropriate \$8,000 therefor.”

The town treasurer was authorized to issue negotiable bonds of the town to the amount of \$20,000 to meet the extensions mentioned in the two preceding votes.

At a meeting held Sept. 5, 1916, it was —

"Voted, that the town appropriate the sum of \$20,000 for the operation of the Gas and Electric Light Works, the same to be taken from the income of said works; and that a committee of three be appointed by the moderator, who shall fully and thoroughly investigate and examine into the business, the affairs and concerns, and especially into the financial condition, of the municipal lighting plant of the town, with full power and authority to examine books, papers and vouchers, and make report to the town, with such conclusions and recommendations as they shall deem proper."

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1916; the population of each, according to the census of 1915; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to June 30, 1915.	Total Invest- ment to June 30, 1916.	Valuation of Estates.	Tax Rate.
Ashburnham,	2,059	1908,	Electric lighting,	\$17,400 00	\$17,950 00	\$991,000	\$25 00
Belmont,	8,081	1898,	Electric lighting,	65,293 00	69,293 00	11,409,918	18 60
Boylston,	783	1912,	Electric lighting,	11,118 00	11,918 00	570,825	15 30
Braintree,	9,343	For streets, 1892, . Commercial, 1894,	Electric lighting,	157,442 00	129,169 00	9,780,179	18 80
Chicopee,	30,138	1896,	Electric lighting,	314,941 00	362,441 00	22,738,630	18 70
Concord,	6,681	1900,	Electric lighting,	171,514 00	173,861 00	10,123,273	17 00
Danvers,	11,177	For streets, 1889, . Commercial, 1896,	Electric lighting,	166,520 00	172,520 00	8,267,000	21 00
Georgetown,	2,058	1912,	Electric lighting,	20,000 00	20,000 00	1,051,560	14 00
Groton,	2,333	1909,	Electric lighting,	26,072 00	27,000 00	4,595,237	12 00
Groveland,	2,377	1907,	Electric lighting,	17,850 00	18,237 00	1,365,053	22 20
Hingham,	5,264	1895,	Electric lighting,	63,918 00	66,947 00	8,737,150	18 00
Holden,	2,514	1912,	Electric lighting,	20,498 00	20,498 00	1,957,798	17 50
Holyoke,	60,816	1902,	Gas and electricity,	2,227,062 00	2,393,404 00	65,215,053	18 80
Hudson,	6,758	1897,	Electric lighting,	99,520 00	102,114 00	4,375,901	22 90

Hull,	2,290	1894,	Electric lighting,	197,597 00	197,597 00	9,694,001	18 30
Ipswich,	6,272	1903,	Electric lighting,	77,511 00	79,511 00	5,624,117	20 50
Littleton,	1,228	1912,	Electric lighting,	22,819 00	23,720 00	971,685	23 50
Lunenburg,	1,610	1914,	Electric lighting,	16,000 00	17,750 00	1,682,789	21 70
Mansfield,	5,772	1904,	Electric lighting,	110,389 00	111,239 00	4,423,040	23 60
Marblehead,	7,606	1895,	Electric lighting,	150,215 00	150,215 00	11,582,956	19 00
Merrimac,	2,101	1904,	Electric lighting,	23,076 00	23,076 00	1,698,813	20 00
Middleborough,	8,631	1893,	Gas and electricity,	153,192 00	153,192 00	5,182,925	23 80
Middleton,	1,308	1913,	Electric lighting,	6,793 00	7,668 00	952,154	13 50
North Attleborough,	9,398	1894,	Electric lighting,	136,309 00	136,309 00	9,360,290	22 00
Norwood,	10,977	1907,	Electric lighting,	71,552 00	71,552 00	16,289,234	12 80
Paxton,	471	1914,	Electric lighting,	5,989 00	6,515 00	421,493	19 00
Peabody,	18,625	For streets, 1892, . Commercial, 1893,	Electric lighting,	193,226 00	195,547 00	15,598,100	22 60
Princeton,	800	1912,	Electric lighting,	15,734 00	15,734 00	2,247,466	12 60
Reading,	6,805	1895,	Electric lighting,	238,835 00	243,835 00	8,256,210	20 60
Rowley,	1,481	1910,	Electric lighting,	20,191 00	20,191 00	2,308,919	10 00
Shrewsbury,	2,794	1908,	Electric lighting,	43,869 00	43,869 00	1,709,184	15 90
South Hadley,	5,179	1914,	Electric lighting,	40,000 00	40,000 00	3,403,903	24 30

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to June 30, 1915.	Total Invest- ment to June 30, 1916.	Valuation of Estates.	Tax Rate.
Sterling,	1,403	1911,	Electric lighting, .	\$22,825 00	\$24,725 00	\$1,141,185	\$23 00
Taunton,	36,161	1897,	Electric lighting, .	449,434 00	449,430 00	27,611,174	20 40
Templeton,	4,081	1907,	Electric lighting, .	33,435 00	35,330 00	2,047,645	24 40
Wakefield,	12,781	1894,	Gas and electricity, .	277,661 00	277,661 00	12,824,446	23 20
Wellesley,	6,439	For streets, 1892, . Commercial, 1906, }	Electric lighting, .	77,569 00	80,569 00	20,467,663	12 00
West Boylston,	1,318	1911,	Electric lighting, .	28,053 00	28,653 00	1,290,061	14 20
Westfield,	18,411	1899,	Gas and electricity, .	264,441 00	323,441 00	12,848,808	21 80

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from Weymouth Light and Power Company.
Holden from the New England Power Company.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Lunenburg from the Fitchburg Gas and Electric Light Company.
Merrimac from the Amesbury Electric Light Company.
Middleton from Danvers Municipal Light Plant.
North Attleborough from the Union Light and Power Company.
Norwood from the Edison Electric Illuminating Company of Boston.
Paxton from Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from Ipswich Municipal Light Plant.
Shrewsbury from Marlborough Electric Company.
South Hadley from Holyoke Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from Gardner Electric Light Company.
Wakefield from Edison Electric Illuminating Company of Boston, and
Reading Municipal Light Plant.
Wellesley from Edison Electric Illuminating Company of Boston.
West Boylston from New England Power Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years. The income does not include any charges for electricity and gas used for street lighting and municipal buildings, although the expenses include the cost of the electricity and gas so delivered. Neither does the income include the appropriations made from the tax levy for the current expenses of the plant, including the retirement of the outstanding debts. Such appropriations are in fact the only amounts charged directly to the taxpayers for street lighting and, in many instances, for lighting municipal buildings: —

Electricity.

	YEAR ENDING JUNE 30.	
	1915.	1916.
INCOME: —		
From sale of commercial arc lights,	¹ \$8,442 85	¹ \$211 00
sale of commercial incandescent lights,	¹ 7,928 31	¹ 16,272 17
sale of domestic incandescent lights,	² 476,653 42	² 857,946 42
sale of electric power,	² 293,014 94	—
sale to other plants and companies,	321,105 79	461,558 66
rent of meters,	10,378 59	10,279 28
rent of fixtures,	378 48	309 93
other sources,	2,668 71	2,965 64
	11,377 27	8,093 31
Total, ³	\$1,131,948 36	\$1,357,636 41
EXPENSES: —		
Coal,	\$234,051 81	\$272,339 13
Oil and waste,	6,164 14	8,446 02
Water,	5,990 23	6,425 95
Wages at station,	139,156 82	148,335 38
Repairs of real estate,	22,861 21	29,156 78
Repairs of steam plant,	26,052 22	24,321 86
Repairs of electric plant,	6,826 22	4,996 14
Station tools and appliances,	6,274 60	5,801 86
Current bought,	156,025 64	187,354 11
Wages for care of lights, etc.,	42,429 83	36,105 71
Repairs of lines and lamps,	89,484 34	—
Maintenance of street lamps,	—	26,880 76
Maintenance of commercial lamps,	—	15,089 45
Incandescent lamps,	25,206 42	—
Repairs of lines and conduits,	—	113,875 53
Globes,	2,457 28	—
Repairs of meters and transformers,	—	8,606 16
Distribution tools and appliances,	5,935 95	34,852 29
Horses, wagons and automobiles,	21,467 21	—
General salaries,	62,498 50	67,824 36
Salaries of municipal light boards,	4,067 50	3,380 00
Committee expenses,	77 93	422 22
Auditors' fees,	2,248 47	4,606 39
General office expenses,	32,515 31	32,078 40
Rents of office,	2,041 06	2,370 38
Insurance,	24,408 04	24,343 30
Law expenses,	135 00	1,779 78
Claims,	2,529 00	195 89
Bad debts,	2,080 28	1,025 24
Incidentals,	104 82	193 76
Total,	\$924,865 77	\$1,060,806 85
Balance of operating account,	\$207,082 59	\$296,829 56
With which is to be considered the following: —		
Interest on notes and bonds,	\$93,535 50	\$93,755 36
Depreciation,	140,389 39	231,724 35
Losses on other items,	5,506 37	3,270 90
Total,	\$32,348 67	\$31,921 05
Less gains on jobbing,	801 88	1,510 15
Balance to be provided for by appropriations for current expenses,	\$31,546 79	\$30,410 90

¹ By contract.² By meter.³ Does not include electricity used for street lighting or for municipal buildings.

Gas.

	YEAR ENDING JUNE 30.	
	1915.	1916.
INCOME: —		
From gas sold by meter,	\$289,970 59	\$285,490 28
sales of coke,	15,899 29	20,118 09
sales of tar,	5,590 46	12,032 03
ammoniacal liquor,	3,038 43	2,752 88
rent of meters,	126 37	153 74
other sources,	—	310 33
Total,	\$314,625 14	\$320,897 35
EXPENSES: —		
Coal,	\$93,388 13	\$97,163 74
Gas oil,	23,606 91	16,628 35
Purifying materials,	1,878 10	2,078 17
Water,	692 78	764 28
Wages at works,	55,815 97	61,341 12
Repairs, real estate,	2,628 77	2,937 60
Repairs and maintenance at works,	13,782 19	21,733 55
Tools, apparatus and machinery,	2,038 44	3,419 59
Wages of meter takers, clerical labor in distribution department,	7,647 74	9,059 98
Repairs, renewals and maintenance of mains and services,	5,358 93	4,457 65
Distribution tools, etc.,	2,262 28	1,926 54
Repairs and renewals of meters,	8,106 03	6,543 71
Gas stove setting, repairs and renewals,	3,446 44	2,760 14
General salaries,	14,740 90	14,693 14
Auditors' fees,	626 57	1,381 35
Salaries of municipal light boards,	450 00	450 00
Committee expenses,	34 58	167 33
General office expenses,	7,947 96	5,196 23
Insurance,	2,168 07	3,229 59
Rents,	241 12	270 83
Bad debts,	8 88	20 72
Incidentals,	20 88	23 36
Horses, wagons and automobiles,	3,690 97	2,573 21
Total,	\$250,582 64	\$258,820 18
Balance of operating account,	\$64,042 50	\$62,077 17
From which is to be deducted: —		
Interest on bonds and notes,	\$23,879 71	\$25,259 90
Depreciation,	40,447 91	74,395 57
Losses on bad bills, etc.,	609 63	1,519 37
Making a total of	\$64,937 25	\$101,174 84
Add gains on jobbing,	378 42	—
Less loss on jobbing,	—	216 69
Leaving a net gain of	\$65,315 67	\$100,958 15

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

	YEAR ENDING JUNE 30.	
	1915.	1916.
ASSETS:—		
Electric:—		
Real estate,	\$249,746 63	\$246,435 45
Steam plant,	873,356 84	794,578 51
Electric plant,	497,236 63	451,399 51
Electric lines,	1,281,079 15	1,397,992 90
Work in process,	2,026 08	244 90
Other plant items,	721,753 32	754,212 11
Materials,	180,496 12	267,289 64
Gas:—		
Real estate,	497,794 63	522,160 37
Machinery,	333,570 11	340,813 35
Street mains,	362,871 97	388,272 44
Gas meters,	132,630 29	125,953 67
Materials,	41,126 43	53,316 91
General cash (or town treasury),	245,688 55	303,505 13
Depreciation cash,	119,286 32	199,729 79
Due for electricity,	133,013 34	160,017 43
Due for gas,	13,500 20	9,922 69
Other accounts due,	36,562 73	37,009 63
Sinking funds,	353,086 17	354,406 76
	\$6,074,825 51	\$6,407,261 19
LIABILITIES:—		
Appropriations for construction,	\$820,255 49	\$783,713 41
for extraordinary repairs,	5,720 10	5,720 10
for bond payments,	483,598 15	510,798 15
for note payments,	392,452 63	412,445 40
for sinking funds,	327,273 69	338,623 69
for fire alarm,	4,690 16	5,080 50
Overdrafts,	—	33,138 60
Bonds outstanding,	2,510,400 00	2,586,990 89
Notes payable,	475,770 33	434,903 66
Unpaid bills,	76,339 58	84,982 05
Deposits,	19,781 34	22,106 50
Interest due and not paid,	800 00	760 00
Interest accrued but not due,	22,878 60	23,282 43
Other amounts due,	22,889 09	16,331 85
Cash overdrawn,	106,781 12	137,246 73
Reserve fund,	2,800 00	—
	\$5,272,430 28	\$5,396,123 96
Surplus,	802,395 23	1,011,137 23
	\$6,074,825 51	\$6,407,261 19

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on June 30, 1915 and 1916:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Ashburnham, . . .	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont, . . .	For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1. Free renewals of carbon lamps. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net.	10	10
Boylston, . . .	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting.	12	12
Braintree, . . .	For light: 10 cents net a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 3 cents a k. w. h.	10	10
Chicopee, . . .	For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring. Free renewal of carbon lamps; mazda lamps at about cost. For power: 6 cents net a k. w. h. to 1.4 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current.	9	9.6
Concord, . . .	For light: 9 cents net a k. w. h. Minimum charge of 75 cents a month. No wiring. Carbon lamps renewed free; mazda lamps at cost. For power: 5 cents net a k. w. h. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p. For cooking and heating: 3 cents net a k. w. h. Minimum charge of 75 cents a month.	9	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Danvers, . . .	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 50 cents a month. For power: 3.5 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 3 cents net to 1.75 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 50 cents a month.	10	10
Georgetown, . . .	For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 10 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 12 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$7.20 a year per h. p.	12	12
Groton, . . .	For light: 13 cents gross a k. w. h. for first 49 k. w. h., 12 cents a k. w. h. from 50 to 99 k. w. h., 11 cents a k. w. h. for all over 100 k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 75 cents a month. No wiring and no lamp renewals. For power: 5 cents net a k. w. h. for first 50 k. w. h. a month, and 4 cents a k. w. h. on all over 50 k. w. h. Minimum charge of 75 cents a k. w. of demand.	11.7	11.7
Groveland, . . .	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring. Carbon lamps renewed free. For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$12 a year.	11	12
Hingham, . . .	For light: 10 cents net to yearly customers; 14 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals. For power: 7 cents net a k. w. h. with a connected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 p.m., 5½ cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 p.m., metered on the primary side of transformer and erecting their own installation, 2½ cents a k. w. h. Minimum charge for this service, \$10 a month. For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month.	10	10
Holden, . . .	For light: 12 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month. No wiring and no free renewals.	12	12

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Holden — <i>Con.</i> . . .	For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.		
Holyoke,	For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 p.m., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices. For power: 5 cents gross a k. w. h., less discounts from 20 to 55%, according to amount of monthly bill. Net rates: 2.1 cents a k. w. h. for 50 h. p. average hourly use to 1.3 cents a k. w. h. for 750 h. p. average hourly use. Minimum monthly charge of 50 cents.	6	6
Hudson,	For light: 13½ cents gross a k. w. h., less discount of 25% for payment within 15 days of date of bill and 15% for payment within 25 days. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. Renewals free for carbon and gem lamps; other lamps at about 50% of cost. For power: 3.8 cents gross to 2.46 cents gross, less discount of 10% for payment in 15 days, according to h. p. installation and monthly consumption. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p. For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.	10 ¹	10 ¹
Hull,	For light: 14 cents net a k. w. h. to yearly customers; 17 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will receive a discount of 68½%. Minimum charge of \$5 a meter a year. For power: 6 cents net a k. w. h. to any customer not using electricity from 7 p.m. to 12 midnight. Minimum charge, \$5 a year. Customers with the right to use power at any time during 24 hours, to pay for a service or	14 ²	20

¹ 13½ cents in Stow.² 17 cents to summer customers.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Hull — <i>Con.</i>	capacity charge of \$30 a year a k. w. for all electricity used. For cooking: 3 cents net a k. w. h., with a minimum charge of \$5 a meter for season or year.		
Ipswich,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals. For power: same rates as for light.	10	10.8
Littleton,	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. Wiring at cost plus 20%. No free renewals. For power: same rates as for light.	13.5	13.5
Lunenburg,	For light: 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free lamp renewals.	12	12
Mansfield,	For power: 5 cents net a k. w. h. For light: 13 cents gross to 8 cents a k. w. h., according to monthly consumption, less discount of 10% for payment in 15 days. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of 75 cents. No wiring or free renewals. For power: 7 cents gross to 2.6 cents, according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. For heating and cooking: 4 cents gross a k. w. h., with a discount of 10% for payment in 15 days. Minimum monthly charge of 75 cents.	11.7	11.7
Marblehead,	For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungstens at about cost. For power: 6 cents net a k. w. h. to 3.1 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h. Minimum monthly charge of \$1.	11	11
Merrimac,	For light: 20 cents gross a k. w. h., less discounts, for payment by 15th of month, of 25% on bills of \$20 or less to 50% on bills from \$100 to \$250 a year; on bills of over \$250 special rates will be given. Minimum monthly charge of \$1. No wiring or lamp renewals. For power: to yearly customers \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, 8½ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.	15	15
Middleborough,	For light: 15 cents gross a k. w. h., with discounts, for payment before 20th of month, of 5 to 30%, according to amount of monthly	14.25	14.25

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Middleborough — <i>Con.</i>	bill. Minimum charge of \$12 a year. By contract: $\frac{1}{2}$ cent an estimated lamp hour. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.		
Middleton, . . .	For light: 20 cents gross a k. w. h., with discount of 25% for prompt payment. Minimum charge of \$1 a month. No wiring or lamp renewals.	15	15
North Attleborough, .	For light: 15 cents gross a k. w. h., with discount of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or 7 $\frac{1}{2}$ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month.	10	12
Norwood, . . .	For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free. For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33 $\frac{1}{3}$ % on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand plus 1.9 cents a k. w. h. for k. w. h. used.	9	9
Paxton, . . .	For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals. For power: 8 cents net a k. w. h.	12	12
Peabody, . . .	For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h. , with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring. Re-	10.8 ¹	10.8 ¹

¹ 12.6 cents in Lynnfield.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Peabody.— <i>Con.</i>	newals free of gem or metalized filament lamps. For power: 10 cents gross a k. w. h. for first 10 k. w. h. a month, 5 cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1 cent a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.		
Princeton,	For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals. For power: 6 cents gross, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.	10.8	10.8
Reading, . . .	For light: 11 cents gross a k. w. h. in Reading, 14 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring. Free renewals of lamps. For power: 8 cents net to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 on installations of 5 h. p. or less, 50 cents a h. p. on installations of over 5 h. p. For cooking and heating: 3 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12.	9.9 ¹	9.9 ¹
Rowley, . . .	For light: 12½ cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: same rates as for light.	12.5	12.5
Shrewsbury, . . .	For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals. For power: 5 cents net a k. w. h. Minimum charge of \$24 a year.	10.8	10.8
South Hadley, . . .	For light: 13 cents gross a k. w. h., with discounts, for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%. For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption. For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.	11.7	13.5
Sterling, . . .	For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. Mini-	10	10

¹ 12.6 cents in North Reading, Lynnfield Center and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Sterling — <i>Con.</i>	<p>mum charge of \$6 for a season of four months. No wiring or free renewals.</p> <p>For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1 a h. p.</p> <p>For heating: 6 cents net a k. w. h. for the first 25 k. w. h., and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p>		
Taunton,	<p>For light: 11 cents gross a k. w. h. for first 100 k. w. h. a month, 10 cents a k. w. h. for next 500 k. w. h. a month, and 9 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: an operating charge of 4 cents a k. w. h. and a standing charge of 7 cents a k. w. h. divided by the hours a day of full load consumption, with a discount of 10% of the gross charge if the bill is paid on or before the 15th of the month. Window and sign lighting: lamps burning from 30 minutes before sunset until 10.30 each night, 10 cents net a month for a 5-watt lamp to \$10 net a month for a 1,000-watt lamp. No wiring. Renewals free for carbon lamps; at slightly above cost for tungsten lamps.</p> <p>For power: 6 cents gross a k. w. h. for first 100 k. w. h. a month, 4 cents for next 300 k. w. h. a month, 3 cents a k. w. h. for next 500 k. w. h. a month, 2½ cents a k. w. h. for next 1,000 k. w. h. a month, 2 cents a k. w. h. for next 3,000 k. w. h. a month and 1½ cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 50 cents for each additional h. p. installed.</p> <p>For heating: 4½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.</p>	9.9	9.9
Templeton,	<p>For light: 11 cents net a k. w. h. Minimum monthly charge of \$1 for first meter, 50 cents for each additional meter installed. No wiring. Renewals at cost.</p> <p>For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first h. p. installed and 50 cents for each additional h. p.</p>	11	11
Wakefield,	<p>For light: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 13 cents gross, with discount of 3 cents for prompt payment. Moving-picture theatres: 10 cents a k. w. h., with discount of 2 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. No wiring or free renewals.</p>	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1916.	1915.
Wakefield — <i>Con.</i>	For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.		
Wellesley,	For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring. Carbon lamps and tungsten lamps of more than 60 watts renewed free; other tungsten lamps at reduced prices. For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of 15% for payment on or before the 15th of the month. Minimum monthly charge of \$10 a year for each meter. For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3.5 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month.	8.5	8.5
West Boylston, . . .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. No wiring or lamp renewals.	12	12
Westfield,	For power: 4 cents net a k. w. h. For light: 7 cents net a k. w. h. Are lights: \$8.75 a month for each light. No wiring. No free lamp renewals. For power: 4 cents net a k. w. h. for first 500 k. w. h. a month, 3 cents a k. w. h. for 500 to 2,000 k. w. h., and 2 cents a k. w. h. for 2,000 k. w. h. or over.	7	7

Street Lighting by Municipal Plants.

The statutes relating to municipal light plants prescribe that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss if any, in the operation of the plant during the preceding year) over the estimated income

from sales to private consumers shall be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it must thus raise by taxation, the city or town receives its street and in some cases its public building lighting. In some instances electricity furnished to public buildings is metered, charged at the same rates as to private consumers, and paid out of other appropriations in the same manner as though the plants were privately owned. In some instances also specific appropriations are made for street lighting, presumably with the number and type of lamps to be supplied in view. For these reasons, while it is desirable to know from the standpoint of the city or town as a municipal corporation what it is getting for the money raised for the plant by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant, such information can be obtained only by estimating the electricity used in public buildings when not measured, and computing the cost per street lamp based on the average number of lights used per day and apportioned between different types of lamps according to the energy theoretically necessary to supply them. In the five pages following, the data used in arriving at these results and the results themselves will be found tabulated.

The second table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously such cost is affected by the profit or loss on the commercial lighting.

The following table shows the number of street lights and their wattage installed on June 30, 1916, and the average number in use throughout the year ending June 30, 1916, with the average number of days and hours the same were burned in the municipalities named: —

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	127	40	127	5.3	30.4
Belmont,	407 84	56 256	487	6.9	29.4
Boylston,	2 60	385 40	93	5.1	26.8
Braintree,	32 562 100	60 50 100	698	8.5	29.7
Chicopee,	36 10 222 45	225 60 75 70	236	10.9	30.5
Concord,	1 200 55	300 305 330	269	10.8	30.5
Danvers,	1,007 475 350	50 60 75	1,001	9.5	30.5
Georgetown,	75 5 278	100 528 35	45	4.5	29.4
Groton,	2 247	87 50	270	5.2	30.3
Groveland,	273	75	271	5.7	27.6
Hingham,	593 32	50 266	612	5.8	29.8
Holden,	166 18 39 422	40 250 40 73	184	5.5	27.7
Holyoke,	1 73 5	75 155 500	525	11.0	30.5
Hudson, { Hudson,	467 409 34	400 50 75	472	10.5	30.5
Stowe,	2 40	500 50	2 40	—	30.5
Hull,	660 12	50 300	542	6.5	30.5
Ipswich,	608 250 14	40 60 460	841	8.6	30.4
Littleton,	101	75	102	5.4	26.8
Lunenburg,	10 57	40 48	67	5.5	30.5
Mansfield,	468 31	40 163	470	11.1	30.5
Marblehead,	286 157 373	40 350 40	275 158	11.0	30.5
Merrimac,	10 7	60 100	390	5.9	29.8
Middle- borough, { Middleborough,	215 12 4	50 250 50	223	5.1	27.6
Rock, North and South Middle- borough. {	3 5 2 7	150 250 400 500	13	8.7	29.4
Middleton,	95	40	95	6.1	30.5
North Attleborough,	80 72 737 67 4 2 2	55 50 60 80 200 250 375	80	5.7	30.5
			804	7.0	30.5

Street Lights — Operation — Concluded.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Norwood,	{ 614	45	{ 680	10.9	30.4
Paxton,	{ 71	200	{ 41	4.1	24.8
Lynnfield,	{ 41	65	{ 53	6.0	26.9
Peabody,	{ 49	32	{ 184	9.6	27.4
Peabody,	{ 2	125	{ 529	10.6	30.5
Peabody,	{ 2	250	{ 75	4.5	28.1
Princeton,	{ 184	32	{ 130	4.7	30.5
Princeton,	{ 282	32	{ 215	4.7	30.5
Princeton,	{ 159	40	{ 75	5.5	30.5
Princeton,	{ 39	49	{ 361	5.0	23.9
Princeton,	{ 39	72	{ 243	4.9	26.7
Princeton,	{ 11	125	{ 442	5.4	30.4
Princeton,	{ 75	320	{ 85	5.4	30.4
Reading,	{ 130	75	{ 182	10.8	30.4
Reading,	{ 83	40	{ 65	7.1	30.5
Reading,	{ 218	40	{ 1,754	10.9	30.5
Reading,	{ 5	40	{ 240	5.3	26.7
Reading,	{ 413	60	{ 581	8.3	28.5
Reading,	{ 12	100	{ 9.5	30.5	
Reading,	{ 48	170	{ 269	6.6	26.9
Reading,	{ 1	400	{ 237	10.9	30.5
Reading,	{ 24	600	{ 146		
Wilmington,	{ 384	40			
Rowley,	{ 250	40			
Shrewsbury,	{ 450	40			
Shrewsbury,	{ 70	48			
South Hadley,	{ 10	56			
South Hadley,	{ 6	60			
South Hadley,	{ 10	48			
Sterling,	{ 174	56			
Sterling,	{ 65	75			
Taunton,	{ 1,490	40			
Taunton,	{ 221	160			
Taunton,	{ 32	350			
Templeton,	{ 15	366			
Templeton,	{ 253	50			
Templeton,	{ 510	50			
Wakefield,	{ 23	75			
Wakefield,	{ 19	175			
Wakefield,	{ 16	250			
Wakefield,	{ 2	400			
Wakefield,	{ 4	200			
Wakefield,	{ 2	300			
Wakefield,	{ 11	500			
Wakefield,	{ 5	25			
Wellesley,	{ 175	33			
Wellesley,	{ 696	43			
Wellesley,	{ 25	78			
Wellesley,	{ 135	100			
West Boylston,	{ 10	200			
West Boylston,	{ 270	40			
West Boylston,	{ 256	60			
Westfield,	{ 1	550			
Westfield,	{ 49	490			
Westfield,	{ 89	550			

The following table is compiled to indicate, as nearly as may be from the data available, the cost per lamp, for the year ending June 30, 1916, of the electric street lights in the municipalities named, determined by the items shown and upon the average daily number of lights used during the year, as given in the preceding table. Obviously such cost is affected by the profit or loss on the commercial business. The apparent loss in operating is the difference between the operating expense and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation upon the same amount at the rate of 3 per cent. The value of electricity supplied to municipal buildings is allowed at a fair amount, as determined and stated by the respective managers. Whenever the street lights are of different wattages, the total cost obtained in the manner indicated is apportioned to each kind, according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle power.

MUNICIPALITY.	Net Loss in Operation.	Interest.	Depreciation.	Other Cost Items.	Total.	Less supplied Public Buildings.	Capacity in Candle Power.	Capacity in Watts.	Cost of Street Lamps per Year.
Ashburnham,	\$1,787 51 ¹	\$765 60	\$522 00	-	-	\$201 60	80	56	7 88
Belmont,	2,203 27	2,611 72	1,958 70	-	\$6,773 78	575 61	400	256	36 02
Boylston,	282 94 ¹	433 60	333 54	-	484 20	80 20	600	385	54 23
Braintree,	45 78 ¹	6,082 80	5,723 26	\$343 59	12,103 87	382 75	32	40	3 73
							60	60	5 59
							40	50	12 50
							100	100	25 00
							200	225	26 23
							60	60	5 42
							50	75	6 78
Chicopee,	8,745 12 ¹	13,227 52	9,448 23	558 48	14,480 11	5,308 80	60	71	6 47
							100	300	27 54
							1,200	305	27 76
Concord,	5,755 72 ¹	6,709 05	5,143 42	312 04	6,408 79	1,097 40	-	600	30 03
							40	50	5 31
							50	60	1 87
Danvers,	8,695 40 ¹	6,660 80	4,995 60	-	2,961 00	475 91	60	75	2 35
							-	100	3 13
							1,200	528	16 53
							2,000	528	16 53
							32	40	2 42
Georgetown,	456 19 ¹	800 00	600 00	-	943 81	125 35	40	35	2 99
							80	7 40	7 40
Groton,	444 42	1,010 29	782 16	-	2,236 87	384 99	40	87	7 49
Groveland,	624 04	803 25	519 46 ²	-	1,946 75	84 96	60	75	6 86
Hingham,	492 99	2,428 88	1,065 06 ²	-	3,986 93	434 20	60	50	4 77
							400	266	25 34
Holden,	1,319 23 ¹	819 92	614 94	291 60	407 32	248 24	40	40	5 7
							-	250	3 58
Holyoke,	154,171 04 ¹	43,244 20	35,062 86 ³	52 97	-	4,513 10	-	-	-
Hudson,	8,658 84 ¹	3,881 25	2,763 70 ²	328 05	-	676 28	-	-	-
Hull,	13,785 15 ¹	8,891 86	5,927 91	489 15	1,523 77	345 17	40	50	1 94
							400	300	11 61

Ipswich,	451 16	3,100 44	2,201 37 ²	-	6,752 97	545 97	16	60	2 84
Littleton,	370 62	935 58	638 54 ²	-	1,914 74	177 54	25	40	5 23
Launenburg,	392 95 ¹	680 00	469 35 ²	-	756 40	40 45	1,860	460	60 11
Mansfield,	6,852 16 ¹	4,415 56	3,008 07 ²	24 00	595 47	733 30	40	75	12 72
Marblehead,	1,698 65 ¹	6,008 60	4,506 45	48 68	8,865 08	1,665 50	32	40	19 07
Merrimac,	3,216 31 ¹	923 04	692 28	-	-	180 00	40	40	9 65
Middleborough,	10,980 70 ¹	4,636 91	3,202 40 ^{2,3}	54 33	-	732 79	32	40	11 58
Middleton,	273 47	238 71	203 79	530 89	1,356 86	69 60	40	350	-
North Attleborough,	301 43	5,432 36	4,089 27	55 22	9,878 28	871 43	-	-	4 34
Norwood,	11,429 38 ¹	3,040 96	2,148 70 ²	-	-	781 03	-	-	38 01
Paxton,	651 68 ¹	239 56	179 67	525 96	293 51	23 00	80	65	6 59
Peabody,	12,695 70 ¹	7,312 59	5,751 51 ²	-	398 40	2,484 39	-	-	-
Princeton,	224 90	629 36	572 02	-	1,426 28	-	60	75	10 97
Reading,	15,862 66 ¹	9,587 24	6,897 40 ²	-	621 98	617 82	-	-	-
Rowley,	39 73	807 64	605 79	-	1,453 10	65 03	40	40	5 71
Shrewsbury,	1,128 80 ¹	1,667 02	1,316 07	-	1,854 29	324 19	60	40	3 46
South Hadley,	3,838 09 ¹	1,600 00	605 89 ²	-	-	144 57	-	-	-
Sterling,	335 65 ¹	935 82	608 10 ²	-	1,208 27	61 86	60	75	17 64
Taunton,	31,870 72 ¹	17,078 49	13,483 02	432 97	-	4,245 12	-	-	-
Templeton,	1,160 13 ¹	1,404 27	1,003 05	4 51	1,251 70	82 06	40	50	4 89
Wakefield,	1,787 88	4,783 54	3,587 66 ³	129 15	10,288 23	820 90	60	50	10 89
Wellesley,	7,013 29 ¹	3,102 76	2,327 07	40 57	-	863 19	60	50	16 33
West Boylston,	743 43 ¹	1,122 12	841 59	58 82	1,279 10	95 96	100	75	38 12
Westfield,	9,429 75	5,186 16	4,094 31 ²	1,307 50	20,017 75	1,502 23	250	175	53 25
							400	250	53 25
							600	400	87 09
							200	200	53 27
							300	300	80 02
							500	500	133 31
							-	-	-
							50	40	4 40
							80	60	12 16
							-	490	94 47
							-	550	111 47

¹ Gain in operating accounts.² Depreciation less jobbing and other income received.³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant assets are of the total combined plant, as shown by the books.

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the year 1916 three examinations were made by the State inspector for candle power and purity in Middleborough, ten in Wakefield, ten in Westfield, thirteen in Holyoke. Impurities prohibited by statute were found once in Wakefield and once in Westfield, and deficient candle power was found in Wakefield.

The average price received in Holyoke for gas sold in the year ending June 30, 1916, was \$0.901 per thousand; in Middleborough, \$1.53; in Wakefield, \$1.21; and in Westfield, \$1.00. The maximum net prices in the cities and towns named on June 30, 1916, were Holyoke, 90 cents; Middleborough, \$1.50; Wakefield, \$1.20; and Westfield, \$1 per thousand cubic feet. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on pages 254 and 255 was, in Holyoke, \$1.10; in Middleborough, \$1.21; in Wakefield, \$1.14; in Westfield, \$1.13.

INSPECTION OF GAS AND GAS METERS.

Gas Inspection.

There were 711 routine inspections made of the gas supplied by the 64 companies (including 4 municipal and 3 acetylene plants) during the year ending Dec. 31, 1916. A routine inspection consists of the determination of candle power, the amount of total sulphur, amount of ammonia and presence or absence of sulphuretted hydrogen. Candle powers are determined by "the burner best adapted to the gas:" the Sugg's London Argand, sizes D, old and new style, and F, new style, with six or seven inch chimney, and the Bray slit, 7-foot low-pressure open burner, were the burners used for coal, water and mixed gases, and the Schwarz Perfection, three-quarters and one-foot sizes, for acetylene. The total sulphur

is determined by an apparatus and method devised by this office and described in the "Journal of American Chemical Society," Vol. XXVIII., p. 542, April, 1906. The presence of sulphuretted hydrogen is shown by the coloration of a paper saturated with a solution of lead acetate exposed to a gas flow of 5 feet per hour for a period of thirty seconds, one-half inch above gas stream.

Under the provisions of chapter 167, General Acts of 1916, the plants of one municipality and of eighteen companies were designated for observation when making gas on a calorific basis. In consequence, for such plants the provisions of section 181, chapter 742, Acts of 1914, relating to candle power were suspended for the period of investigation.

In the following tables are given the data obtained in the routine inspections, but the candle power results do not include the tests made of companies while participating in the calorific investigation. For convenience of comparison the acetylene-gas companies are shown in a separate table. In the ammonia column, 1. — means that the gas did not contain as much as one grain of ammonia per hundred cubic feet.

Coal-gas Companies.

COMPANY.	Number of Inspe- ctions made.	CANDLE POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	9	16.80	18.2	13.7	8.30	1.—
Amesbury,	9	18.51	21.1	17.8	10.57	1.—
Amherst,	4	18.65	20.3	17.4	9.92	1.—
Arlington,	12	17.26	18.2	16.1	14.87	1.—
Athol,	5	17.40	18.3	16.1	7.68	1.—
Attleboro, ¹	13	16.80	17.4	16.1	18.30	1.—
Beverly,	11	17.58	18.4	16.2	13.86	1.—
Blackstone,	3	15.50	16.4	14.0	9.26	1.—
Boston, ²	33	17.07	18.7	16.4	17.41	1.—
Brockton, ²	17	16.47	18.0	14.3	16.71	1.—
Cambridge, ²	24	17.69	18.7	16.7	16.48	1.—
Charlestown, ²	13	16.77	17.6	16.3	19.25	1.—
Citizens' (Nantucket),	2	15.30	16.7	13.9	10.15	5.40
Citizens' (Quincy),	14	16.57	18.0	15.0	17.07	1.—
Clinton,	9	16.82	18.5	14.5	8.98	1.—
Dedham,	13	16.83	17.5	16.3	16.87	1.—
East Boston, ³	16	16.00	17.4	13.8	14.83	1.—
Easthampton,	7	15.96	16.5	14.8	24.51	1.—
Fall River, ²	22	16.66	18.0	15.8	7.98	1.—
Fitchburg, ²	15	16.68	17.6	15.7	16.63	1.65

¹ Designated July 24.

² Designated June 30.

³ Designated August 17.

Coal-gas Companies — Concluded.

COMPANY.	Number of Inspections made.	CANDLE POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Framingham,	9	18.60	19.7	17.0	7.09	1.—
Gardner,	8	18.14	19.7	16.5	7.96	1.—
Gloucester,	14	17.24	18.1	15.5	9.27	1.—
Greenfield,	6	17.58	19.6	16.8	7.25	1.—
Haverhill, ¹	14	17.81	18.6	16.8	8.93	1.—
Holyoke, ^{1, 2}	14	17.41	18.2	16.8	17.89	1.—
Ipswich,	3	21.96	22.5	21.5	6.53	1.—
Lawrence,	17	16.93	17.6	16.0	16.73	1.—
Leominster,	7	17.77	19.0	14.7	9.90	1.—
Lexington,	4	16.17	17.3	15.2	16.55	1.—
Lowell, ¹	22	16.62	17.4	16.1	20.40	1.—
Lynn, ³	27	16.92	17.7	15.8	14.16	1.08
Malden, ¹	20	16.84	17.5	16.4	17.46	1.—
Marlborough-Hudson,	5	18.46	19.3	17.2	8.16	1.—
Middleborough, ²	3	18.03	19.1	16.9	8.53	1.—
Milford,	8	16.40	17.8	15.4	20.71	1.37
Natick,	7	17.93	19.1	17.1	8.73	1.—
New Bedford, ¹	19	16.98	17.5	16.3	13.26	1.—
Newburyport,	9	16.82	17.4	16.1	16.01	2.71
Newton,	15	18.01	18.6	17.1	17.87	1.—
North Adams,	11	18.16	19.4	15.8	8.36	1.—
Northampton,	12	17.03	18.5	16.1	15.93	1.—
North Attleborough,	10	16.55	17.1	15.8	15.35	1.—
Norwood,	10	16.38	18.1	14.2	13.95	1.—
Old Colony, ¹	14	16.95	18.9	16.1	8.46	1.—
Otis (Ware),	5	16.62	17.3	16.0	15.00	4.3
Pittsfield,	11	18.19	19.2	16.8	11.45	1.—
Plymouth,	7	16.28	17.0	15.6	16.67	1.—
Salem,	15	16.71	18.0	16.0	19.81	1.—
Spencer,	4	17.42	18.2	16.7	8.30	1.—
Springfield, ¹	21	17.27	18.2	15.5	22.58	1.—
Suburban (Revere), ³	12	16.49	17.5	16.1	18.86	1.—
Taunton, ³	15	16.32	17.0	14.6	22.01	1.—
Vineyard (Oak Bluffs),	3	16.86	17.4	16.1	9.43	1.—
Wakefield, ²	10	16.46	17.4	15.2	13.42	3.21
Webster,	12	19.73	25.2	17.9	9.94	1.—
Westfield, ²	10	16.93	17.4	16.2	18.38	3.39
Williamstown,	4	17.25	17.9	16.2	8.97	1.—
Woburn,	7	16.63	18.1	15.3	17.70	1.54
Worcester County,	6	18.38	19.2	17.4	9.58	1.—
Worcester,	24	17.49	18.6	16.4	20.07	1.—

¹ Designated June 30.² Municipal plant.³ Designated July 24.*Acetylene Gas.*

COMPANY.	Number of Inspections made.	Average Candle Power.
Hyannis,	2	189.10
Southeastern Mass. (Marion),	2	199.00
Vineyard Haven,	2	195.85

Deficient Candle Power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of In- spections.	Candle Power.	Date.
Adams,	9	13.7	Feb. 10
Adams,	—	15.7	Nov. 17
Blackstone,	3	14.0	Nov. 9
Brockton,	8	15.7	Feb. 15
Brockton,	—	14.3	Mar. 2
Brockton,	—	15.5	May 18
Citizens' (Nantucket),	2	13.9	July 3
Citizens' (Quincy),	14	15.0	Oct. 13
Clinton,	9	14.5	Nov. 22
East Boston,	11	15.9	Jan. 6
East Boston,	—	14.8	Feb. 16
East Boston,	—	13.8	Mar. 3
East Boston,	—	15.4	Apr. 4
Easthampton,	7	15.8	Feb. 4
Easthampton,	—	14.8	Dec. 15
Fall River,	12	15.8	Feb. 9
Fitchburg,	6	15.8	Jan. 27
Fitchburg,	—	15.7	Mar. 23
Gloucester,	14	15.5	Nov. 14
Leominster,	7	14.7	Nov. 3
Lexington,	4	15.2	Dec. 9
Lexington,	—	15.7	Dec. 29
Lynn,	16	15.8	Feb. 9
Milford,	8	15.9	Jan. 20
Milford,	—	15.4	Sept. 8
North Adams,	11	15.8	Feb. 10
North Attleborough,	10	15.8	Jan. 18
Norwood,	10	15.2	Jan. 21
Norwood,	—	14.2	Feb. 1
Plymouth,	7	15.8	Apr. 18
Plymouth,	—	15.6	Dec. 7
Springfield,	12	15.5	Jan. 8
Taunton,	8	14.6	Jan. 14
Wakefield, ¹	10	15.2	Nov. 9
Woburn,	7	15.3	Feb. 8

¹ Municipal plant.*Excess of Sulphur in Grains per 100 Cubic Feet.*

[Legal maximum, 30 grains.]

COMPANY.	Total Number of In- spections.	Quantity (Grains).	Date.
Arlington,	12	31.1	Aug. 1
Easthampton,	7	30.5	Feb. 25
Springfield,	21	31.5	Jan. 21
Springfield,	—	30.1	July 21
Woburn,	7	30.8	Mar. 1
Worcester,	24	31.1	Feb. 24

Excess of Ammonia in Grains per 100 Cubic Feet.

[Legal maximum, 10 grains.]

COMPANY.	Total Number of In- spections.	Quantity (Grains).	Date.
Fitchburg,	15	11.4	Aug. 7
Newburyport,	9	14.3	Aug. 3
Wakefield, ¹	10	12.5	Aug. 10
Westfield, ¹	10	16.6	June 28

¹ Municipal plant.*Sulphuretted Hydrogen.*

[Legal standard, none allowed.]

COMPANY.	Total Number of In- spections.	Date.
Amesbury,	9	Mar. 3
Amesbury,	—	Sept. 27
Amherst,	4	Feb. 3
Arlington,	12	Jan. 5
Arlington,	—	Aug. 1
Brockton,	17	Jan. 5
Brockton,	—	Feb. 15
Clinton,	9	Oct. 14
East Boston,	16	Dec. 2
Framingham,	9	Oct. 27
Framingham,	—	Nov. 22
Framingham,	—	Dec. 14
Gardner,	8	Aug. 7
Greenfield,	6	Feb. 2
Ipswich,	3	May 4
Lexington,	4	Aug. 1
New Bedford,	19	Nov. 29
New Bedford,	—	Dec. 14
New Bedford,	—	Dec. 29
Northampton,	12	July 19
Northampton,	—	Oct. 19
Old Colony,	14	Jan. 6
Old Colony,	—	Nov. 16
Old Colony,	—	Dec. 29
Pittsfield,	11	Feb. 10
Pittsfield,	—	Mar. 17
Vineyard Lighting,	3	July 5
Vineyard Lighting,	—	Sept. 5
Vineyard Lighting,	—	Dec. 13
Webster (in Southbridge),	5	Jan. 19
Webster (in Southbridge),	—	Oct. 11

EUDIOMETRIC ANALYSES.

The following eudiometric analyses have been made during the year:—

Number.	PLACE.	Date.	Illuminants.	Marsh Gas.	Hydrogen.	Carbon Monoxide.	Nitrogen.	Oxygen.	Carbon Dioxide.
A 37	Adams,	June 27	10.41	15.46	36.87	30.84	2.22	.28	3.92
252	Attleboro, . . .	Nov. 2	3.41	29.44	53.55	9.89	1.53	.04	2.14
254	Attleboro, . . .	Nov. 2	3.16	31.77	51.42	7.71	3.68	.28	1.98
A 23	Athol,	—	11.73	17.20	30.15	27.23	9.61	—	4.08
265	Boston,	Dec. 30	7.42	24.09	34.53	20.93	8.85	.20	3.98
264	Cambridge, . . .	—	5.66	24.68	45.72	17.67	3.18	.34	2.75
238	Charlestown, . .	April 18	4.61	35.76	50.26	5.72	2.14	.11	1.40
257	Charlestown, . .	Nov. 24	4.51	33.61	50.83	8.67	.91	.17	1.30
A 19	Clinton,	—	11.50	15.51	38.50	29.45	3.04	.07	3.93
239	East Boston, . .	April 20	9.81	18.11	33.95	22.98	8.65	.32	6.18
240	East Boston, . .	May 5	7.80	27.12	33.36	17.55	9.74	.27	4.16
A 31	Fall River, . . .	Jan. 14	5.52	28.30	38.67	19.45	4.53	.52	3.01
266	Fall River, . . .	Dec. 29	6.60	20.55	41.50	20.83	6.76	.52	3.24
A 20	Fitchburg, . . .	—	9.32	28.81	34.71	13.34	10.18	—	3.64
242	Gardner,	June 7	13.17	11.78	34.04	30.89	5.27	—	4.85
A 27	Haverhill, . . .	May 2	9.09	25.12	32.46	24.16	4.90	.12	4.15
241	Holyoke,	May 3	8.82	26.80	43.03	18.45	.59	.08	2.23
258	Holyoke,	Sept. 19	10.19	23.60	39.18	22.88	2.23	.04	1.83
259	Holyoke,	Dec. 30	3.30	32.75	53.16	7.29	2.44	—	1.06
234	Lawrence, . . .	Mar. 30	7.13	28.36	44.87	16.48	1.50	—	1.66
A 21	Leominster, . . .	—	11.13	17.97	33.07	23.78	9.23	.36	4.36
260	Lowell,	Dec. 28	6.18	25.90	47.72	13.86	3.58	.16	2.60
261	Lynn,	Dec. 28	7.56	20.56	39.88	23.76	5.28	.76	2.20
248	Malden,	Oct. 4	7.77	19.72	38.06	22.85	6.98	.11	4.51
250	Malden,	Oct. 5	7.34	26.18	35.25	15.48	10.68	.61	4.46
233	New Bedford, . .	Mar. 28	8.66	22.86	39.87	20.92	4.66	.38	2.65
A 36	Newton,	April 26	7.46	28.44	31.73	17.57	10.75	.52	3.53
A 22	Old Colony, . . .	—	9.19	14.08	39.69	32.05	1.25	—	3.74
244	Old Colony, . . .	Sept. 13	8.46	10.56	38.12	33.80	5.17	.04	3.85
245	Old Colony, . . .	Sept. 13	8.78	9.10	41.05	34.13	2.43	.17	4.34
246	Old Colony, . . .	Sept. 13	8.90	10.16	40.50	34.31	2.24	.14	3.75
247	Old Colony, . . .	Sept. 14	9.67	10.39	37.93	36.01	2.55	.21	3.24

Number.	PLACE.	Date.	Illuminants.	Marsh Gas.	Hydrogen.	Carbon Monoxide.	Nitrogen.	Oxygen.	Carbon Dioxide.
A 24	Pittsfield, . . .	April, 5	8.33	27.19	33.83	17.24	10.09	.54	2.78
235	Salem, . . .	Mar. 31	6.87	25.67	47.74	16.32	1.44	.15	1.81
236	Southbridge, . . .	April 6	14.61	16.43	32.10	30.03	3.29	-	3.54
A 35	Springfield, . . .	April 20	8.10	22.80	40.16	20.94	5.18	.58	2.24
263	Springfield, . . .	Dec. 29	7.52	18.87	41.06	22.83	5.08	.08	4.56
A 33	Suburban (Revere), .	May 3	8.54	15.96	35.69	28.97	6.59	.83	3.42
249	Suburban (Revere), .	Oct. 4	8.38	20.18	36.48	22.25	7.65	.40	4.66
251	Suburban (Revere), .	Oct. 5	6.93	26.86	35.02	15.56	10.33	.93	4.37
256	Taunton, . . .	April 28	3.97	36.12	49.22	7.20	1.63	.23	1.63
253	Taunton, . . .	Nov. 2	2.86	29.69	52.90	9.38	3.22	-	1.95
255	Taunton, . . .	Nov. 2	2.97	31.33	50.80	8.47	4.10	.32	2.01
A 26	Ware, . . .	April 12	4.51	35.55	49.34	6.85	2.54	.08	1.13
237	Webster, . . .	April 6	15.20	18.68	30.84	28.22	3.18	-	3.88
A 38	Williamstown, . . .	May 9	13.22	17.65	33.53	28.46	3.00	.09	4.05
A 18	Woburn, . . .	-	4.59	43.75	42.85	4.04	3.20	.30	1.27
262	Worcester, . . .	Dec. 29	5.78	21.59	36.56	15.50	15.81	.26	4.50

A study of the inspections of the companies made during the five years from 1912 to 1916, inclusive, shows the following facts:—

	1912.	1913.	1914.	1915.	1916.
Number of inspections made,	876	821	594	700	711
Number of companies subject to inspection,	68	66	66	65	64
Number of companies showing deficiency in candle power,	20	22	11	14	23
Highest candle power, not including acetylene-gas companies,	24.4	24.8	26.5	24.9	25.2
Lowest candle power, not including acetylene-gas companies,	11.7	12.9	14.3	15.0	13.7
Average candle power, not including acetylene-gas companies,	18.46	17.96	17.68	17.47	17.30
Average candle powers:—					
Coal gas, 13 companies,	17.04	16.86	16.96	16.77	16.67
Water gas, 25 companies,	19.62	19.00	18.74	18.23	17.98
Mixed coal and water gas, 24 companies,	18.34	17.66	17.33	17.09	16.88
Number of companies showing sulphuretted hydrogen,	22	18	11	15	17
Number of companies showing excess of sulphur,	13	8	6	3	5
Number of companies showing excess of ammonia,	7	3	2	2	4
Largest amount of sulphur,	58.0	56.3	43.0	39.6	31.5
Smallest amount of sulphur,	3.6	3.0	3.2	3.5	2.4
Average amount of sulphur,	15.35	15.17	14.68	13.30	13.65
Largest amount of ammonia,	20.6	24.6	23.8	13.5	16.6
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	1.28	1.17	1.09	1.—	1.09

Gas Meter Inspection.

From Dec. 1, 1915, to Nov. 30, 1916, inclusive, there were 89,376 meters inspected, including 27,754 prepayment meters, as compared with 81,614 inspected during the preceding twelve months. Of the 27,754 prepayment meters there were 6,461 three lights, 21,152 five lights, 123 ten lights, 9 twenty lights and 9 thirty lights. Meters which pass inspection are sealed in such a way as to prevent any alteration or adjustment of the rate of registration. This sealing consists of a soldered-on brass badge, bearing an inspection number and a wax seal bearing the date of inspection, both sealing the top of the meter. In addition, the front and back of a meter are sealed by wax, bearing an impression in such a way that the meter cannot be opened without mutilating the seal. As all meters used to measure gas supplied consumers must be sealed before being used, in case a meter becomes incorrect it must be inspected and sealed again after repairs. Of the 89,064 new or repaired meters 100 failed to pass inspection, in that their registration varied more than 2 per cent. from the standard measure.

Of the meters examined during the year ending Nov. 30, 1916, 217 were meters which, being in use, were retested on complaint either of the consumer or gas company; the other meters either were new or had been recently repaired. The following table gives a comparison of the number inspected annually for five years:—

	1912.	1913.	1914.	1915.	1916.
Complaint meters, . . .	446	359	287	213	217
Total number, . . .	90,791	88,279	80,428	81,614	89,376

Three meter provers and nineteen experimental wet meters (including one for the Board's Hinman-Junker calorimeter) were calibrated during the year.

COMPLAINT METERS.

Of complaint meters, 217 were inspected during the year ending Nov. 30, 1916, as compared with 213 in the preceding year ending Nov. 30, 1915. The average error of these 217 meters was .89 per cent. fast; 76, or 35.02 per cent., were fast, the average error being 4.66 per cent.; 20, or 9.23 per cent., were slow, the average error being 9.50 per cent.; 121, or 55.7 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow.

Of the fast meters, 61 registered between 2 and 5 per cent., 14 between 5 and 10 per cent., and 1, 19 per cent. fast. Of the slow meters 13 registered between 2 and 5 per cent., 5 between 5 and 10 per cent., 1, 18 per cent., and 1, 88 per cent. slow.

A more detailed statement of the meter testing work appears in the following financial statement for the year ending Nov. 30, 1916:—

NUMBER OF EACH SIZE, AND FEES FOR TESTING METERS.			
Number.	Size.		Fees.
20,093,	3 lights,	} at 25 cents, . . .	\$20,845 75
63,290,	5 lights,		
3,603,	10 lights,		
1,278,	20 lights,		
570,	30 lights,	} at 30 cents, . . .	1,724 10
20,	45 lights,		
232,	50 lights,		
44,	60 lights,		
63,	80 lights,	} at 50 cents, . . .	85 00
107,	100 lights,		
33,	150 lights,		
13,	200 lights,		
7,	250 lights,	at \$1.25, . . .	29 70
20,	300 lights,	at \$1.50, . . .	16 25
3,	500 lights,	at \$1.70, . . .	10 50
		at \$2.50, . . .	34 00
			7 50
			<hr/>
			\$22,752 80
18,	experimental wet meters,	at \$2, . . .	36 00
1,	2-foot prover,	at \$5, . . .	5 00
2,	5-foot provers,	at \$6.50, . . .	13 00
			<hr/>
89,397			\$22,806 80

OPERATING ACCOUNTS.

Income, 89,376 meters, 18 experimental wet meters and 3 meter provers,	\$22,806 80
Expenses, including salaries of gas and gas meter inspectors, . . .	16,007 60
Balance,	<hr/>
	\$6,799 20

CASH ACCOUNT.

Received for meters, etc., tested, . . .	\$22,806 80
Received for interest on bank balances, . . .	11 86
	<hr/>
	\$22,818 66
Less fees advanced Nov. 30, 1915, for meters not tested, . . .	45
	<hr/>
	\$22,818 21

Paid treasurer:—

December, 1915,	.	.	.	.	.	.	\$1,569 55	
January, 1916,	.	.	.	.	.	.	1,714 46	
February, 1916,	.	.	.	.	.	.	1,412 13	
March, 1916,	.	.	.	.	.	.	1,651 81	
April, 1916,	.	.	.	.	.	.	2,330 68	
May, 1916,	.	.	.	.	.	.	1,916 85	
June, 1916,	.	.	.	.	.	.	2,911 58	
July, 1916,	.	.	.	.	.	.	1,694 51	
August, 1916,	.	.	.	.	.	.	1,754 02	
September, 1916,	.	.	.	.	.	.	2,137 69	
October, 1916,	.	.	.	.	.	.	1,695 39	
November, 1916,	.	.	.	.	.	.	2,029 54	
								\$22,818 21

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of section 190 of chapter 742 of the Acts of 1914, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years the law has been in force:—

1901,	6 ¹	1909,	42
1902,	8	1910,	33
1903,	29	1911,	52
1904,	67	1912,	39
1905,	50	1913,	28
1906,	36	1914,	30
1907,	29 ²	1915,	21
1908,	35	1916,	21

The results of the inspections during the year ending Nov. 30, 1916, are shown in the following table:—

IN- SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
512,	5	—	.5	.3	—	1.5	—
513,	5	2.0	—	1.6	—	1.3	—
515,	5	1.1	—	—	—	.5	—
524,	5	—	.1	—	.5	.4	—
525,	5	—	.3	1.8	—	1.4	—
528,	5	2.1	—	1.4	—	1.8	—
533,	5	2.0	—	—	.1	1.1	—
537,	5	.4	—	—	2.0	—	2.2
538,	5	1.4	—	.3	—	.2	—
539,	5	—	.3	—	.1	—	.2

¹ For six months.² To November 30.

IN- SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
520, . . .	7½	—	2.5	—	1.5	— ¹	—
514, . . .	10	1.0	—	1.3	—	.7	—
521, . . .	10	1.4	—	.9	—	.2	—
526, . . .	10	.6	—	1.3	—	1.4	—
534, . . .	10	— ²	— ²	— ²	— ²	1.7	—
536, . . .	10	1.4	—	.9	—	1.0	—
516, . . .	15	.8	—	—	.9	—	.5
522, . . .	25	.5	—	—	.2	—	.5
527, . . .	25	— ³	— ³	— ³	— ³	1.5	—
529, . . .	25	—	2.2	.5	—	.8	—
531, . . .	25	— ³	— ³	— ³	— ³	1.3	—
530, . . .	50	—	2.0	—	1.2	—	1.7
523, . . .	75	— ³	— ³	— ³	— ³	—	2.0
535, . . .	75	.3	—	.4	—	.2	—
508, . . .	600	—	1.7	—	1.5	— ⁴	— ⁴
509, . . .	1,000	— ³	— ³	— ³	— ³	—	.6
510, . . .	1,800	— ³	— ³	— ³	— ³	2.6	—
511, . . .	1,800	— ³	— ³	— ³	— ³	—	1.4
519, . . .	2,000	— ³	— ³	— ³	— ³	.9	—

¹ Correct.³ Power meter; tested under running conditions.² Power meter; tested on rheostat load.⁴ Not obtainable.

All fees received during the year from applicants for meter testing, amounting to \$119.50, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$315.25, being \$195.75 above the amount received for fees. No inspections were made upon the request and at the initial expense of the companies.

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: Norton Power and Electric Company, Daniel C. Parsons, owner of electric light plant in Pepperell, Winchendon Electric Light and Power Company, Granville Center Water Company, Stockbridge Water Company, Williamstown Water Company, and the municipalities of Ashburnham, Danvers, Ipswich, Mansfield, Paxton, Princeton and Rowley, in neglecting to make their annual returns to the Board within the time required by law; by the Framingham Gas, Fuel and Power Company, the New Bedford Gas and Edison Light Company and the Vineyard Lighting Company, in distributing gas containing sulphuretted hydrogen.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, will be found in Appendix I. Of those caused by gas, 254 were fatal and 280 non-fatal; 103 of the fatal cases appear to have been suicides, and 51 of the non-fatal were apparently due to suicidal intent. Of the accidents caused by electricity, 23 were fatal and 60 non-fatal. Of the accidents caused by gas, 1 fatal and 11 non-fatal were to employees of the company. Seven of the fatal electric accidents and 41 of the non-fatal cases were employees of the company.

Respectfully submitted,

ALONZO R. WEED.

MORRIS SCHAFF.

SOLOMON LEWENBERG.

JAN. 3, 1917.

APPENDICES.

APPENDIX A.—OFFICERS OF COMPANIES.

In accordance with the provisions of section 140 of chapter 742 of the Acts of 1914, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1916:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. John W. Hallowell, Milton, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Frederick S. Pratt, West Newton, Mass. Dwight P. Robinson, Newton, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Milton, Mass. Fred T. Ley, Springfield, Mass.

AMERICAN WOOLEN COMPANY.

PRINCIPAL OFFICERS.

President, William M. Wood, Andover, Mass. *Vice-President*, Frederick Ayer, Beverly, Mass. *Treasurer and Clerk*, William H. Dwelly, Jr., Boston, Mass.

DIRECTORS.

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AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spaulding, Salisbury, Mass. *First Vice-President*, Benjamin F. Sargent, Amesbury, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spaulding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, West Medford, Mass. Arthur H. Wellman, Topsfield, Mass. Josiah Q. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Henry S. Thompson, Concord, Mass. Joseph W. Stevens, Greenfield, Mass. David Barry, Newtonville, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. M. Bernard Webber, Bedford, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Charles W. Davol, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Everett S. Capron, Attleboro, Mass. James E. Blake, Attleboro, Mass.

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Andover, Mass. Thomas C. Fales, Boston, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(Boston.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whitten, West Somerville, Mass.

DIRECTORS.

Albert W. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whitten, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Sidney W. Winslow, Orleans, Mass. *Treasurer and Clerk*, Andrew W. Rogers, Beverly, Mass.

DIRECTORS.

Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass.
Herbert F. Winslow, Beverly, Mass. Edward H. Winslow, Beverly, Mass.
Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass.
Chauncey W. Waldron, Newtonville, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. Edward L. Bennet, Cambridge, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Sanford E. Boyden, Boston, Mass. *Treasurer and Clerk*, Charles H. Adams, Melrose, Mass.

DIRECTORS.

Sanford E. Boyden, Boston, Mass. Charles H. Adams, Melrose, Mass. Henry Parkman, Boston, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *First Vice-President*, W. A. Wood, Boston, Mass. *Second Vice-President*, E. W. Wrightington, Brookline, Mass. *Treasurer*, Robert Grant, Needham, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, 2d, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. C. H. Johnson, Auburndale, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederick E. Snow, Boston, Mass. William S. Spaulding, Boston, Mass. E. S. Webster, Boston, Mass. C. Minot Weld, Readville, Mass. Robert Winsor, Weston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Boston, Mass. *Vice-President*, J. S. Bartlett, Boston, Mass. *Treasurer*, M. P. Clough, Boston, Mass. *Clerk*, C. S. Purinton, Boston, Mass.

DIRECTORS.

Marcus Beebe, Boston, Mass. J. S. Bartlett, Boston, Mass. M. P. Clough, Boston, Mass. B. N. Johnson, Boston, Mass. H. K. Morrison, Lynn, Mass. R. C. Morse, Boston, Mass. C. S. Purinton, Boston, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Asa L. Pattee, Falmouth, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Asa L. Pattee, Falmouth, Mass. Charles H. Carpenter, Tisbury, Mass. Arthur K. Brown, Boston, Mass. Henry H. Taylor, Falmouth, Mass. Joshua A. Nickerson, Chatham, Mass. Albert R. Eldredge, Bourne, Mass. Daniel B. Phillips, Falmouth, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, J. Henry Russell, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. Alfred Bowditch, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. Albert M. Barnes, Cambridge, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Fred. T. Ley, Springfield, Mass. Merton E. Grush, West Medford, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

(Palmer.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Fred. T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, West Medford, Mass. Edward C. Mason, Winchester, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass. Walter W. Clark, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CHICOPEE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, John S. Grouard, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

John S. Grouard, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. Roland B. Hussey, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, Newtonville, Mass. Clarence E. Burgin, Quincy, Mass. Russell A. Sears, Quincy, Mass. Robert Grant, Needham, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Boston, Mass. Josiah Q. Bennett, Cambridge, Mass.

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John B. Packard, Conway, Mass. *Treasurer and Clerk*, Fred A. Delabarre, Conway, Mass.

DIRECTORS.

John B. Packard, Conway, Mass. Arthur P. Delabarre, Conway, Mass. Fred A. Delabarre, Conway, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Assistant Treasurer*, Charles A. Alden, Arlington, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George W. Moses, Brookline, Mass. N. W. Gifford, East Boston, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Needham, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Frank C. Sargent, Malden, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Assistant Treasurer*, John N. Lyman, Easthampton, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

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DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frederick B. Howard, Brockton, Mass. Frederick S. Pratt, West Newton, Mass. Charles S. Purinton, Lynn, Mass. Russell Robb, Concord, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass.

DIRECTORS.

George A. Ballard, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Philip Cabot, Boston, Mass. Frederick O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. Robert S. Goff, Fall River, Mass. Robert S. Hale, Boston, Mass. Oliver S. Hawes, Fall River, Mass. James E. Osborn, Fall River, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-Presidents*, George P. Brown, Fall River, Mass., and Guy L. Weymouth, Belmont, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurers*, Sidney E. Baker, Fall River, Mass., and J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Howard T. Sands, Melrose, Mass. Bernon E. Helme, Kingston, R. I.

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

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FRANKLIN ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Joseph F. Bartlett, Turners Falls, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Joseph F. Bartlett, Turners Falls, Mass. Fred C. Abercrombie, Turners Falls, Mass. C. W. Hazelton, Turners Falls, Mass. Charles W. Schuler, Turners Falls, Mass. Lester E. Flint, Belmont, Mass. Marshall H. Mahoney, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Brookline, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Dunn, Gardner, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John A. Dunn, Gardner, Mass. Harold B. Lamont, West Medford, Mass. James A. Stiles, Gardner, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Louis A. Greenwood, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred. A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred. A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. M. P. Clough, Boston, Mass. Joseph O. Procter, Jr., Boston, Mass. Charles R. Prichard, Beverly, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Frank Curtiss, Sheffield, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Frank Curtiss, Sheffield, Mass. Roy A. Curtiss, Sheffield, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Frank H. Wright, Great Barrington, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and General Manager*, George W. Lawrence, Greenfield, Mass. *Assistant Treasurer*, L. E. Hewitt, Greenfield, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass. *Assistant Manager*, H. S. Riddell, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. Charles C. Dyer, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Philip Cabot, Boston, Mass. Winthrop Coffin, Brookline, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, George M. Rossman, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. George M. Rossman, Keene, N. H. O. E. Cain, Keene, N. H. Charles N. Stoddard, Greenfield, Mass. R. K. Safford, Springfield, Mass.

HADLEY LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Elam S. Allen, Hadley, Mass. *Vice-President*, Orville W. Prouty, Northampton, Mass. *Treasurer and Clerk*, Frank H. Smith, Hadley, Mass.

DIRECTORS.

Elam S. Allen, Hadley, Mass. Orville W. Prouty, Northampton, Mass. Frank H. Smith, Hadley, Mass. Roy J. Boynton, South Framingham, Mass. Frank W. Jennings, South Framingham, Mass.

HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Howard T. Sands, Melrose, Mass.

HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, J. Andrew Heath, Jr., Swampscott, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass. *Manager*, F. M. Roberts, Haverhill, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. William B. Donham, Newton, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Charles A. Stone, Boston, Mass. Edwin S. Webster, Newton, Mass.

HOLYOKE WATER POWER COMPANY.

PRINCIPAL OFFICERS.

President, Charles E. Gross, Hartford, Conn. *Vice-President*, L. Clark Seelye, Northampton, Mass. *Treasurer and Clerk*, Wallace E. Sawin, Holyoke, Mass. *Assistant Treasurer*, Albert F. Sickman, Holyoke, Mass.

DIRECTORS.

Charles E. Gross, Hartford, Conn. Francis Goodwin, Hartford, Conn. Frederick Harris, Springfield, Mass. A. Willard Damon, Springfield, Mass. L. Clark Seelye, Northampton, Mass. Edward B. Hatch, Hartford, Conn. Charles N. Clark, Northampton, Mass. Edward Milligan, Hartford, Conn. Walter L. Goodwin, Hartford, Conn.

HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Eliza A. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Blake, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, Charles W. Brown, Ipswich, Mass.

DIRECTORS.

John A. Blake, Ipswich, Mass. Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Charles W. Brown, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. H. Emmons, Boston, Mass. *Vice-President and Agent*, C. J. R. Humphreys, Lawrence, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. P. Peverly, Melrose, Mass. *Assistant Agent*, F. H. Sargent, Lawrence, Mass.

DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, 2d, Boston, Mass. Frank Brewster, Boston, Mass. Alfred Bowditch, Boston, Mass. C. J. R. Humphreys, Lawrence, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Treasurer and Clerk*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

Bennett T. Gale, Lee, Mass. E. L. Murphy, Pittsfield; Mass. James A. Rice, Lee, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

LENOX ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, M. A. Brown, Lenox, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Chauncey D. Parker, Boston, Mass. William D. Curtis, Lenox, Mass. Isaac J. Newton, Lenox, Mass. Benjamin H. Rogers, Lenox, Mass. M. A. Brown, Lenox, Mass. Eugene P. Rowell, Plymouth, Mass. George W. Perry, East Weymouth, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. Edward F. Blodgett, Leominster, Mass. James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. Edward F. Blodgett, Leominster, Mass. James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

LOWELL ELECTRIC LIGHT CORPORATION.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, J. Andrew Heath, Jr., Swampscott, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, John T. G. Nichols, Lowell, Mass. *Clerk*, William T. Crawford, Dedham, Mass. *Manager*, John A. Hunnewell, Lowell, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Stedman Buttrick, Concord, Mass. Harry Dunlap, Lowell, Mass. A. Stuart Pratt, West Newton, Mass. Russell Robb, Concord, Mass. Henry B. Sawyer, Brookline, Mass. Edwin S. Webster, Newton, Mass.

LOWELL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George S. Motley, Lowell, Mass. *Treasurer and Clerk*, Everett F. Gray, Lowell, Mass.

DIRECTORS.

Edward N. Burke, Lowell, Mass. Alexander G. Cumnock, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. Edward M. Tucke, Lowell, Mass. Austin K. Chadwick, Lowell, Mass.

LUDLOW ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Milton, Mass. Lester E. Flint, Belmont, Mass.

LYNN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John S. Bartlett, Lynn, Mass. *Vice-President*, M. P. Clough, Lynn, Mass. *Treasurer and Clerk*, Eugene B. Fraser, Lynn, Mass. *General Manager*, H. K. Morrison, Lynn, Mass.

DIRECTORS.

Charles H. Baker, Lynn, Mass. John S. Bartlett, Lynn, Mass. Henry N. Berry, Lynn, Mass. M. P. Clough, Lynn, Mass. A. M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benj. N. Johnson, Lynn, Mass. A. W. Pinkham, Lynn, Mass. C. S. Purinton, Lynn, Mass.

MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Howard T. Sands, Melrose, Mass. Bernon E. Helme, Kingston, R. I.

MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Howard T. Sands, Melrose, Mass.

MANCHESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Oliver T. Roberts, Manchester, Mass. *Vice-President*, C. F. Bancroft, Boston, Mass. *Treasurer*, C. R. Rockwell, Milton, Mass. *Clerk*, Raymond C. Allen, Manchester, Mass. *Manager*, T. A. Lees, Manchester, Mass.

DIRECTORS.

Gordon Abbott, Manchester, Mass. Charles E. Cotting, Boston, Mass. Philip Dexter, Boston, Mass. George C. Lee, Westwood, Mass. Oliver T. Roberts, Manchester, Mass.

MARLBOROUGH ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Louis P. Howe, Marlborough, Mass.

MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NATICK GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Frank J. Fahey, Andover, Mass. John Joyce, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Maurice J. Curran, Andover, Mass. James R. Nicholson, Brookline, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

DIRECTORS.

Charles R. Price, New Bedford, Mass. Frederic Taber, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass. John S. Perry, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass. Lot B. Bates, New Bedford, Mass. Parkman M. Lund, New Bedford, Mass. Frank H. Gifford, New Bedford, Mass. William H. Pitman, New Bedford, Mass. Clarence A. Cook, New Bedford, Mass. Thomas F. Glennon, New Bedford, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Arthur W. Wood, Arlington, Mass. *Treasurer and Clerk*, Lester E. Flint, Belmont, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Arthur W. Wood, Arlington, Mass. William C. Chick, Boston, Mass. Nathaniel N. Jones, Newburyport, Mass. Andrew W. Rogers, Beverly, Mass. J. Preston Rice, Cambridge, Mass.

NEW ENGLAND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Jamaica Plain, Mass.

DIRECTORS.

Charles L. Ayling, Brookline, Mass. Robert L. Bacon, New York, N. Y. George B. Baker, Chestnut Hill, Mass. Malcolm G. Chace, Providence, R. I. Charles L. Edgar, Brookline, Mass. Henry I. Harriman, Newton, Mass. John S. Phipps, New York, N. Y. Philip Stockton, Manchester, Mass. George S. Smith, Newton Center, Mass. Eugene V. R. Thayer, Boston, Mass. Philip Young, Boston, Mass.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer and Clerk*, A. S. Bull, Newton Center, Mass. *Assistant Treasurer*, H. C. French, West Newton, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George H. Doty, Waltham, Mass. E. P. Smith, Waltham, Mass. Sidney Harwood, Newton, Mass. Robert Grant, Needham, Mass. W. A. Learned, Newton, Mass. E. M. Richards, Newtonville, Mass.

NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Harry F. Barrows, North Attleborough, Mass. *Treasurer and Clerk*, Edwin A. Coddington, North Attleborough, Mass.

DIRECTORS.

Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. William F. Fullam, North Brookfield, Mass. Mortimer J. Howard, North Brookfield, Mass.

NORTON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph I. Bennett, Boston, Mass. *Treasurer and Clerk*, Robert W. Hewins, Norton, Mass.

DIRECTOR.

Joseph I. Bennett, Boston, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward C. Mason, Winchester, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Holbrook, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, E. M. Farnsworth, Brookline, Mass. *Vice-President*, E. M. Farnsworth, Jr., Brookline, Mass. *Treasurer and Clerk*, Joseph A. Hall, Brookline, Mass.

DIRECTORS.

E. M. Farnsworth, Brookline, Mass. C. C. Hoyt, Brookline, Mass. S. G. King, Boston, Mass. J. A. Hall, Brookline, Mass. E. M. Farnsworth, Jr., Brookline, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President and Clerk, William L. Adam, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William J. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferrey, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, A. C. Bent, Taunton, Mass. *Treasurer*, Eugene P. Rowell, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. C. Bent, Taunton, Mass. E. P. Rowell, Plymouth, Mass. Arthur Lord, Plymouth, Mass. Walter L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Boston, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Arthur Lord, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Harold B. Lamont, West Medford, Mass.

PROVINCETOWN LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. George H. Williams, Plymouth, Mass. William H. Young, Provincetown, Mass. Walter Welch, Provincetown, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass.

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Braintree, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Braintree, Mass.

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Howard T. Sands, Melrose, Mass. Chas. B. Price, Swampscott, Mass.

SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass.

DIRECTORS.

Henry A. Hale, Salem, Mass. George W. Grant, Salem, Mass. Charles R. Prichard, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. John H. Smith, Salem, Mass. Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass.

SEEKONK ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard O. Sturges, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Edwin A. Barrows, Providence, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

DIRECTORS.

Howard O. Sturges, Providence, R. I. Edwin A. Barrows, Providence, R. I. Arthur B. Lisle, Warwick, R. I.

SHIRLEY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William J. Potter, Northborough, Mass. *Vice-President*, Daniel C. Parsons, Shirley, Mass. *Treasurer*, Henry M. Chamberlain, Boston, Mass. *Clerk*, Alfred L. Shearer, Shirley, Mass.

DIRECTORS.

William J. Potter, Northborough, Mass. Daniel C. Parsons, Shirley, Mass. Alfred L. Shearer, Shirley, Mass. Henry M. Chamberlain, Boston, Mass. Philip W. Davis, Boston, Mass. Thomas E. Whitaker, Shirley, Mass. Thomas F. Murray, Newton, Mass.

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

PRINCIPAL OFFICERS.

President, John C. Makepeace, Wareham, Mass. *First Vice-President*, Eugene P. Rowell, Plymouth, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass. Isaac E. Hiller, Marion, Mass. Edward C. Mason, Winchester, Mass. Galen L. Stone, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass.

SPENCER GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Frederick Harris, Springfield, Mass. William G. Wheat, Springfield, Mass. William H. McClintock, Springfield, Mass. Bernon E. Helme, Kingston, R. I.

STOCKBRIDGE LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Daniel B. Fenn, Stockbridge, Mass. *Treasurer and Clerk*, Charles E. Hull, Stockbridge, Mass.

DIRECTORS.

Daniel B. Fenn, Stockbridge, Mass. Charles E. Hull, Stockbridge Mass. Allen S. Treadway, Stockbridge, Mass. Bernhard Hoffmann, Stockbridge, Mass. Alexander Sedgwick, Stockbridge, Mass.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I.

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. W. Rodman Peabody, Milton, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *First Vice-President*, Alvah Crocker, Fitchburg, Mass. *Second Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Alvah Crocker, Fitchburg, Mass. Lester E. Flint, Belmont, Mass. Jonathan Bulkley, New York, N. Y. Joseph W. Stevens, Greenfield, Mass. D. P. Abercrombie, Turners Falls, Mass. C. W. Hazelton, Turners Falls, Mass. Alfred L. Ripley, Boston, Mass. Harry O. Underwood, Boston, Mass. Charles S. Davis, Boston, Mass. Charles Walcott, Boston, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Lucius A. Derby, Lowell, Mass. *Vice-President*, Perry A. Flint, Tyngsborough, Mass. *Treasurer*, Albert A. Flint, Tyngsborough, Mass. *Clerk*, Charles P. Littlehale, Tyngsborough, Mass.

DIRECTORS.

Lucius A. Derby, Lowell, Mass. Perry A. Flint, Tyngsborough, Mass. Charles P. Littlehale, Tyngsborough, Mass. Albert A. Flint, Tyngsborough, Mass.

UNION LIGHT AND POWER COMPANY.

(Franklin.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. William S. Kimball, Foxborough, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. William A. Lincoln, Springfield, Mass. George B. Holbrook, Barnstable, Mass. Henry J. Beebe, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry F. Castello, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Henry F. Castello, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. Henry H. Taylor, Falmouth, Mass. Arthur K. Brown, Boston, Mass.

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. Henry H. Taylor, Falmouth, Mass. Arthur K. Brown, Boston, Mass. John C. Hamblin, Oak Bluffs, Mass. Francis A. Foster, Edgartown, Mass. Christopher Look, Oak Bluffs, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Henry K. Hyde, Ware, Mass. Edward C. Mason, Winchester, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-President, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Fred W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. Fred W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. John H. Platt, Providence, R. I. Herbert S. Shaw, Webster, Mass.

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Elihu G. Loomis, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Maurice J. Curran, Andover, Mass. Allen A. Brown, Boston, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *First Vice-President*, Arthur H. Wellman, Topsfield, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Bowen Tufts, Hull, Mass. Edward L. Bennett, Cambridge, Mass. Douglas M. Easton, Weymouth, Mass. Chauncey D. Parker, Boston, Mass. Arthur H. Wellman, Topsfield, Mass. Vincent Goldthwaite, Wellesley, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, William M. Whitney, Winchendon, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

William C. Whitney, Winchendon, Mass. Frank C. Smith, Jr., Worcester, Mass. George W. Perry, East Weymouth, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Chauncey D. Parker, Boston, Mass. Edward C. Mason, Winchester, Mass.

WOBBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. Livingston Cushing, Weston, Mass. Davis R. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President and General Manager, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Herbert H. Fairbanks, Worcester, Mass. *Assistant General Manager*, Fred. H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Charles E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. W. E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Dana D. Barnum, Worcester, Mass. *Vice-President*, Francis H. Dewey, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Dana D. Barnum, Worcester, Mass. A. George Bullock, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Thomas B. Eaton, Worcester, Mass. George Crompton, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Malcolm G. Chace, Providence, R. I., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Henry I. Harriman, Newton, Mass. Francis R. Boyd, Boston, Mass. George B. Adams, North Adams, Mass. Edward C. Mason, Winchester, Mass.

• APPENDIX B.—GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 88 and 103.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

Electric plant:		
Lands and buildings,	\$39,852 56	
Steam plant,	29,160 92	
Electric plant,	55,471 53	
Overhead lines,	201,730 15	
Underground conduits, wires and cables,	2,799 37	
Transformers,	26,613 13	
Meters,	39,778 87	
Street lamps and fixtures,	3,571 46	
		\$398,977 99
Other assets:		
Cash,	\$15,524 52	
Due for electricity,	16,845 48	
Sundry accounts due the company,	8,238 89	
Motors on hand,	16,590 28	
Electric tools and implements,	2,981 88	
Other electric materials and supplies on hand,	17,451 27	
Stable and garage equipment,	8,912 36	
Office furniture,	358 50	
Interest prepaid,	233 90	
Insurance,	1,417 84	
Investments,	2,293 60	
		90,848 52
Total assets as per books of the company,		\$489,826 51

LIABILITIES.

Capital stock, common,	\$283,500 00
Bonds issued,	25,000 00
Notes payable,	25,000 00
Unpaid bills,	10,005 06
Deposits by customers,	187 53
Interest accrued but not due,	312 50

Premium realized on stock issues,	\$55,350 00
Depreciation reserve,	25,000 00
Amounts due from the company, not included above,	6,009 01
<hr/>	
Total liabilities as per books of the company,	\$430,364 10
Profit and loss balance,	59,462 41
<hr/>	
Total credits,	\$489,826 51

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$3,273 94	
For current bought,	61,778 70	
distribution,	28,333 60	
management,	24,122 99	
taxes,	11,268 33	
incidentals,	4,759 87	
	<hr/>	
	\$133,537 43	
Income from sale of electricity,		\$171,355 12
other sources,		1,422 19
Balance to profit and loss,	39,239 88	
	<hr/>	
	\$172,777 31	\$172,777 31

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$44,937 44
Balance of manufacturing account,		39,239 88
Interest received,		242 28
Jobbing,		1,083 72
Interest paid,	\$2,344 80	
Dividends declared,	22,680 00	
Other items,	1,016 11	
Balance June 30, 1916,	59,462 41	
	<hr/>	
	\$85,503 32	\$85,503 32

ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$2,000 00
Buildings,	6,769 00
Machinery and equipment,	896 00
Holders,	1,624 67
Mains,	26,730 83
Services,	10,447 68
Meters,	14,203 15
	<hr/>
	\$62,671 33
Electric plant:	
Overhead lines,	\$40,182 85
Transformers,	5,657 27
Meters,	7,442 54
Street lamps and fixtures,	5,407 89
	<hr/>
	58,690 55

Other assets:

Cash,	\$1,829 94	
Due for gas,	2,438 62	
Due for electricity,	2,936 29	
Sundry accounts due the company,	6,042 82	
Other gas materials on hand,	1,780 90	
Gas arc lamps on hand,	94 38	
Tools and implements,	881 51	
Motors on hand,	1,160 40	
Other electric materials and supplies on hand,	2,195 84	
Stable and garage equipment,	272 80	
Office furniture,	871 42	
Investments,	1,000 00	
		<u>\$21,504 92</u>
Total assets as per books of the Company,		\$142,866 80

LIABILITIES.

Capital stock, common,	\$60,000 00	
Notes payable,	53,900 00	
Unpaid bills,	3,454 10	
Deposits by customers,	830 99	
Unpaid dividends,	4,800 00	
Interest accrued but not due,	13 67	
Premium realized on stock issues,	3,416 00	
Amounts due from the company, not included above,	1,251 62	
		<u>\$127,666 38</u>
Total liabilities as per books of the company,		\$127,666 38
Profit and loss balance,		15,200 42
		<u>\$142,866 80</u>
Total credits,		\$142,866 80

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$4 75	
For gas bought,	14,758 80	
distribution,	2,785 88	
management,	4,066 58	
taxes,	955 08	
incidentals,	165 49	
	<u>\$22,736 58</u>	
Operating expenses (electric):		
For current bought,	\$10,142 69	
distribution,	3,504 92	
management,	5,863 57	
taxes,	1,926 42	
incidentals,	323 67	
	<u>21,761 27</u>	
Income from sale of gas,		\$25,729 67
sale of electricity,		36,561 92
other sources, electric,		1,356 01
Balance to profit and loss:		
Gas,	2,993 09	
Electric,	16,156 66	
	<u>\$63,647 60</u>	<u>\$63,647 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$21,890 92
Balance of gas manufacturing account,		2,993 09
Balance of electric manufacturing account,		16,156 66
Interest received,		9 75
Rents,		73 50
Jobbing,		1,416 82
Other items of income,		185 09
Interest paid,	\$3,224 24	
Dividends declared,	13,200 00	
Depreciation,	10,650 00	
Other items,	451 17	
Balance June 30, 1916,	15,200 42	
	<hr/>	<hr/>
	\$42,725 83	\$42,725 83

AGAWAM ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$10,419 09	
Buildings,	43,453 24	
Electric plant,	46,600 90	
Overhead lines,	71,508 88	
Transformers,	5,285 05	
Meters,	4,025 24	
Street lamps and fixtures,	416 58	
	<hr/>	\$181,708 98
Other assets:		
Cash,	\$4,276 80	
Due for electricity,	3,693 40	
Sundry accounts due the company,	1,517 57	
Electric tools and implements,	845 27	
Other electric materials and supplies on hand,	5,953 64	
Office furniture,	798 35	
Interest prepaid,	249 31	
Insurance,	223 48	
Taxes prepaid,	7 80	
	<hr/>	17,565 62
Total assets as per books of the company,		\$199,274 60

LIABILITIES.

Capital stock, common,	\$125,000 00
Notes payable,	58,580 82
Unpaid bills,	4,186 53
Deposits by customers,	12 00
Interest accrued but not due,	123 21
Amounts due from the company, not included above,	935 10
	<hr/>
Total liabilities as per books of the company,	\$188,837 66
Profit and loss balance,	10,436 94
	<hr/>
Total credits,	\$199,274 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$3,932 34	
For current bought,	24,211 49	
distribution,	4,436 62	
management,	3,159 29	
taxes,	2,271 07	
incidentals,	1,123 13	
	<hr/>	
	\$39,133 94	
Income from sale of electricity,		\$39,550 93
Balance to profit and loss,	416 99	
	<hr/>	<hr/>
	\$39,550 93	\$39,550 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$5,916 19
Balance of manufacturing account,		416 99
Rents,		673 76
Other items of income,		6,864 90
Interest paid,	\$2,919 41	
Other items,	515 49	
Balance June 30, 1916,	10,436 94	
	<hr/>	<hr/>
	\$13,871 84	\$13,871 84

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$15,643 18	
distribution,	5,056 42	
management,	2,932 74	
taxes,	289 78	
incidentals,	524 00	
	<hr/>	
	\$24,446 12	
Income from sale of electricity,		\$25,094 46
other sources,		139 82
Balance to profit and loss,	788 16	
	<hr/>	<hr/>
	\$25,234 28	\$25,234 28

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$24,346 05
Steam plant,	47,948 54
Electric plant,	39,414 50

Electric plant — *Concluded.*

Overhead lines,	\$144,632 41	
Transformers,	16,307 89	
Meters,	16,449 41	
Street lamps and fixtures,	392 85	
	<hr/>	\$289,491 65

Other assets:

Lamps rented,	\$632 97	
Cash,	73,142 93	
Notes receivable,	1,538 79	
Due for electricity,	8,539 49	
Sundry accounts due the company,	4,934 09	
Prepaid accounts,	14 78	
Motors on hand,	3,603 71	
Electric tools and implements,	326 33	
Other electric materials and supplies on hand,	12,999 28	
Stable and garage equipment,	3,228 89	
Office furniture and supplies,	2,145 14	
Reserve fund,	6,750 00	
Interest prepaid,	305 20	
Taxes prepaid,	20 38	
Insurance,	632 66	
Investments (securities),	5,000 00	
Inside wiring rented,	4,775 24	
	<hr/>	128,589 88

Total assets as per books of the company, \$418,081 53

LIABILITIES.

Capital stock, common,	\$235,000 00
Notes payable,	155,000 00
Unpaid bills,	6,768 53
Deposits by customers,	294 50
Interest due but not paid,	524 63
Other reserves,	2,151 85
Amounts due from the company, not included above,	2,637 29

Total liabilities as per books of the company, \$402,376 80

Profit and loss balance, 15,704 73

Total credits, \$418,081 53

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$17,448 42	
distribution,	4,779 77	
management,	4,986 44	
taxes,	7,084 32	
incidentals,	437 76	
	<hr/>	
	\$34,736 71	
Income from sale of electricity,		\$60,824 54
other sources,		1,035 05
Balance to profit and loss,	27,122 88	
	<hr/>	
	\$61,859 59	\$61,859 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$18,934 73
Balance of manufacturing account,		27,122 88
Interest received,		903 16
Jobbing,		757 64
Other items of income,		106 31
Interest paid,	\$3,999 69	
Dividends declared,	18,800 00	
Depreciation,	4,750 00	
Other items,	4,570 30	
Balance June 30, 1916,	15,704 73	
	<hr/>	<hr/>
	\$47,824 72	\$47,824 72

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$6,725 16	
Machinery and equipment,	68,394 96	
Mains and services,	94,818 95	
Meters,	11,628 59	
	<hr/>	\$181,567 66
Other assets:		
Cash,	\$1,580 83	
Due for gas,	2,923 64	
Sundry accounts due the company,	5,243 60	
Gas coal on hand,	664 31	
Coke on hand,	69 90	
Enrichers on hand,	234 43	
Purifying materials on hand,	125 00	
Other gas materials on hand,	763 96	
Stoves on hand,	535 05	
Gas fixtures on hand,	502 36	
Gas tools and implements,	552 70	
Office furniture,	529 77	
	<hr/>	13,725 55
Total assets as per books of the company,		\$195,293 21
Profit and loss balance,		13,225 00
		<hr/>
Total debits,		\$208,518 21

LIABILITIES.

Capital stock, common,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Unpaid bills,	3,523 16
Deposits by customers,	510 00
Interest accrued but not due,	625 00
Amounts due from the company, not included above,	52,060 05
	<hr/>
Total liabilities as per books of the company,	\$208,518 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$13,952 14	
For distribution,	1,093 41	
management,	3,473 48	
taxes,	1,735 63	
incidentals,	248 60	
	<hr/>	
	\$20,503 26	
Income from sale of gas,		\$26,368 62
other sources,		967 30
Balance to profit and loss,	6,832 66	
	<hr/>	<hr/>
	\$27,335 92	\$27,335 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$15,443 43	
Balance of manufacturing account,		\$6,832 66
Jobbing,		322 61
Interest paid,	4,577 91	
Other items,	358 93	
Balance June 30, 1916,		13,225 00
	<hr/>	<hr/>
	\$20,380 27	\$20,380 27

AMHERST GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,917 00	
Machinery and equipment,	37,232 47	
Mains,	43,342 50	
Services,	10,273 09	
Meters,	5,846 85	
	<hr/>	\$101,611 91
Electric plant:		
Lands,	\$11,578 28	
Substations,	161,231 01	
Overhead lines,	196,605 75	
Underground conduits,	11,113 00	
Transformers,	19,731 74	
Meters,	17,854 61	
	<hr/>	418,114 39
Other assets:		
Cash,	\$6,122 72	
Notes receivable,	18,853 43	
Due for gas,	1,300 76	
Due for electricity,	9,811 65	
Sundry accounts due the company,	5,738 73	
Gas coal on hand,	1,463 88	
Enrichers on hand,	485 84	
Purifying materials on hand,	178 97	
Other gas materials on hand,	444 62	
Gas tools and implements,	1,818 17	

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$16,015 45	
Stable and garage equipment,	3,831 02	
Office furniture,	2,083 98	
Interest prepaid,	768 46	
Insurance,	954 88	
Taxes prepaid,	28 07	
		<hr/>
		\$69,900 63
Total assets as per books of the company,		<hr/>
		\$589,626 93

LIABILITIES.

Capital stock, common,	\$300,000 00
Bonds issued,	30,000 00
Notes payable,	235,000 00
Unpaid bills,	7,862 90
Deposits by customers,	40 00
Unpaid dividends,	4,500 00
Interest accrued but not due,	2,519 00
Amounts due from the company, not included above,	3,234 42
	<hr/>
Total liabilities as per books of the company,	\$583,156 32
Profit and loss balance,	6,470 61
	<hr/>
Total credits,	\$589,626 93

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$8,233 06	
For distribution,	1,286 53	
management,	1,991 79	
taxes,	1,721 94	
incidentals,	448 75	
	<hr/>	
	\$13,682 07	
Operating expenses (electric):		
At station,	\$6,895 22	
For current bought,	30,986 14	
distribution,	9,640 68	
management,	7,642 40	
taxes,	5,165 84	
incidentals,	1,623 66	
	<hr/>	
	61,953 94	
Income from sale of gas,		\$16,801 13
sale of electricity,		92,401 69
Balance to profit and loss:		
Gas,	3,119 06	
Electric,	30,447 75	
	<hr/>	
	\$109,202 82	<hr/>
		\$109,202 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$7,494 58
Balance of gas manufacturing account,		3,119 06
Balance of electric manufacturing account,		30,447 75
Interest received,		563 74
Rents,		486 72
Other items of income,		10,197 32

	DR.	CR.
Interest paid,	\$11,473 08	
Dividends declared,	18,000 00	
Depreciation,	9,693 74	
Other items,	6,671 74	
Balance June 30, 1916,	6,470 61	
	<hr/>	<hr/>
	\$52,309 17	\$52,309 17

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$32,463 64	
Buildings,	86,222 72	
Machinery and equipment,	127,190 67	
Holders,	80,478 00	
Mains,	315,103 01	
Services,	28,937 97	
Meters,	47,436 45	
	<hr/>	\$717,832 46
Other assets:		
Cash,	\$5,106 13	
Due for gas,	13,807 55	
Sundry accounts due the company,	10,510 04	
Gas coal and coke on hand,	2,303 42	
Enrichers on hand,	1,967 16	
Other gas materials on hand,	23,355 58	
Gas arc lamps on hand,	666 53	
Gas tools and implements,	1,336 44	
Stable and garage equipment,	2,447 20	
Office furniture,	2,918 34	
	<hr/>	64,418 39
Total assets as per books of the company,		<hr/> \$782,250 85

LIABILITIES.

Capital stock, common,	\$450,000 00
Bonds issued,	100,000 00
Notes payable,	193,700 00
Unpaid bills,	8,596 01
Deposits by customers,	4,606 96
Unpaid dividends,	4,500 00
Interest accrued but not due,	1,250 00
Amounts due from the company, not included above,	14,028 48
	<hr/>
Total liabilities as per books of the company,	\$776,681 45
Profit and loss balance,	5,569 40
	<hr/>
Total credits,	\$782,250 85

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$37,952 30	
For distribution,	8,572 28	
management,	20,227 32	
taxes,	7,787 88	
incidentals,	2,322 31	
	<hr/>	
	\$76,862 09	
Income from sale of gas,		\$121,253 24
residuals,		6 75
other sources,		263 40
Balance to profit and loss,	44,661 30	
	<hr/>	<hr/>
	\$121,523 39	\$121,523 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,977 39
Balance of manufacturing account,		44,661 30
Interest received,		109 78
Rents,		588 83
Jobbing,		2,693 62
Other items of income,		483 60
Interest paid,	\$16,629 82	
Dividends declared,	22,500 00	
Depreciation,	4,560 00	
Other items,	1,255 30	
Balance June 30, 1916,	5,569 40	
	<hr/>	<hr/>
	\$50,514 52	\$50,514 52

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$11,857 64	
Machinery and equipment,	30,400 25	
Mains,	40,770 07	
Services,	25,002 05	
Meters,	8,097 62	
	<hr/>	
		\$116,127 63
Electric plant:		
Buildings,	\$57,212 98	
Steam plant,	62,070 99	
Electric plant,	110,560 74	
Hydraulic plant equipment,	280,761 34	
Overhead lines,	218,322 97	
Transformers,	15,644 55	
Meters,	27,095 44	
Street lamps and fixtures,	3,864 34	
	<hr/>	
		775,533 35

Other assets:

Cash,	\$26,307 22	
Notes receivable,	36,000 00	
Due for gas,	2,954 19	
Due for electricity,	13,846 94	
Sundry accounts due the company,	7,530 39	
Gas coal on hand,	704 85	
Enrichers on hand,	303 06	
Purifying materials on hand,	23 18	
Stoves,	4,150 87	
Gas arcs,	107 52	
Gas tools and implements,	473 09	
Electric fuel on hand,	1,267 64	
Electric tools and implements,	1,295 59	
Other electric materials and supplies on hand,	10,353 48	
Stable and garage equipment,	1,011 26	
Office furniture,	3,992 77	
Reserve fund,	13,850 00	
Interest prepaid,	332 12	
Taxes prepaid,	41 88	
Insurance,	2,928 84	
Investments,	6,233 75	
		<u>\$133,708 64</u>

Total assets as per books of the company, \$1,025,369 62

LIABILITIES.

Capital stock, common,	\$605,000 00
Bonds issued,	15,000 00
Notes payable,	253,400 00
Unpaid bills,	12,649 63
Deposits by customers,	105 00
Unpaid dividends,	15,125 00
Interest accrued but not due,	2,750 42
Premium realized on stock issues,	84,000 00
Amounts due from the company, not included above,	5,551 06

Total liabilities as per books of the company, \$993,581 11

Profit and loss balance, 31,788 51

Total credits, \$1,025,369 62

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$7,765 33	
For distribution,	1,313 25	
management,	762 80	
taxes,	2,105 60	
incidentals,	350 77	
	<u>\$12,297 75</u>	
Operating expenses (electric):		
At station,	\$17,026 41	
For current bought,	28,742 67	
distribution,	5,690 45	
management,	3,293 31	
taxes,	12,380 05	
incidentals,	1,789 47	
	<u>68,922 36</u>	

	DR.	CR.
Income from sale of gas,		\$19,988 63
other sources (gas),		850 79
sale of electricity,		130,675 80
other sources (electric),		466 72
Balance to profit and loss:		
Gas,	\$8,541 67	
Electric,	62,220 16	
	<hr/>	<hr/>
	\$151,981 94	\$151,981 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$34,513 78
Balance of gas manufacturing account,		8,541 67
Balance of electric manufacturing account,		62,220 16
Interest received,		1,654 59
Rents,		163 32
Jobbing,		5,469 45
Interest paid,	\$11,562 97	
Dividends declared,	51,425 00	
Depreciation,	10,850 00	
Other items,	6,936 49	
Balance June 30, 1916,	31,788 51	
	<hr/>	<hr/>
	\$112,562 97	\$112,562 97

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Gas plant:		
Lands,	\$51,656 96	
Buildings,	16,136 53	
Machinery and equipment,	5,352 40	
Holders,	20,579 82	
Mains,	62,237 28	
Meters,	22,589 77	
	<hr/>	\$178,552 76
Other assets:		
Cash,	\$50,334 74	
Due for gas,	3,853 20	
Sundry accounts due the company,	1,453 21	
Gas coal on hand,	7,475 00	
Coke on hand,	1,350 00	
Tar on hand,	1,050 00	
Purifying materials on hand,	300 00	
Other gas materials on hand,	1,063 74	
Stoves on hand,	454 02	
Gas fixtures on hand,	720 55	
Gas tools and implements,	234 30	
Stable and garage equipment,	180 70	
Office furniture,	1,003 84	
Investments,	1,200 00	
	<hr/>	70,673 30
Total assets as per books of the company,		\$249,226 06

LIABILITIES.

Capital stock, common,	\$58,000 00
Notes payable,	25,000 00
Unpaid bills,	483 82
Deposits by customers,	150 00
Premium realized on stock issues,	14,500 00
Amounts due from the company, not included above,	43,500 00
<hr/>	
Total liabilities as per books of the company,	\$141,633 82
Profit and loss balance,	107,592 24
<hr/>	
Total credits,	\$249,226 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$51,522 96	
For distribution,	5,515 20	
management,	7,951 33	
taxes,	4,282 71	
incidentals,	1,279 57	
	<hr/>	
	\$70,551 77	
Income from sale of gas,		\$71,153 25
residuals,		16,276 91
Balance to profit and loss,	16,878 39	
	<hr/>	
	\$87,430 16	\$87,430 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$139,645 64
Balance of manufacturing account,		16,878 39
Interest received,		209 57
Rents,		1,068 46
Jobbing,		334 75
Interest paid,	\$1,137 94	
Dividends declared,	6,960 00	
Depreciation,	40,845 46	
Other items,	1,601 17	
Balance June 30, 1916,	107,592 24	
	<hr/>	
	\$158,136 81	\$158,136 81

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$14,766 50
Buildings,	59,084 69
Steam plant,	124,763 50
Electric plant,	17,361 15
Overhead lines,	68,239 23
Transformers,	17,452 62
Meters,	19,586 61
Street lamps and fixtures,	5,071 82
	<hr/>
	\$326,326 12

Other assets:

Cash,	\$31,496 54	
Due for electricity,	14,331 54	
Sundry accounts due the company,	607 70	
Electric fuel on hand,	10,907 12	
Motors on hand,	1,669 20	
Electric tools and implements,	1,238 32	
Other electric materials and supplies on hand,	2,783 24	
Stable and garage equipment,	2,257 76	
Office furniture,	980 90	
Reserve fund,	3,051 93	
Investments,	1,061 00	
Sinking fund,	28,160 23	
		<u>\$98,545 48</u>
Total assets as per books of the company,		\$424,871 60

LIABILITIES.

Capital stock, common,	\$275,000 00	
Bonds issued,	30,000 00	
Notes payable,	10,000 00	
Unpaid bills,	2,410 06	
Deposits by customers,	713 00	
Unpaid dividends,	8,250 00	
Interest accrued but not due,	135 63	
Premium realized on stock issues,	20,000 00	
		<u>\$346,508 69</u>
Total liabilities as per books of the company,		\$346,508 69
Profit and loss balance,		78,362 91
		<u>\$424,871 60</u>
Total credits,		\$424,871 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr	Cr.
At station,	\$35,447 36	
For distribution,	6,424 35	
management,	16,040 53	
taxes,	13,446 37	
incidentals,	3,700 50	
	<u>\$75,059 11</u>	
Income from sale of electricity,		\$131,764 34
Balance to profit and loss,	56,705 23	
	<u>\$131,764 34</u>	<u>\$131,764 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$70,195 63
Balance of manufacturing account,		\$56,705 23
Interest received,		1,693 98
Rents,		926 00
Jobbing,		171 90
Interest paid,	\$2,268 48	
Dividends declared,	33,000 00	
Depreciation,	14,758 47	
Other items,	1,302 88	
Balance June 30, 1916,	78,362 91	
	<u>\$129,692 74</u>	<u>\$129,692 74</u>

ATWOOD, L. SIDNEY.

(Chatham.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	\$545 00		
For distribution,	15 00		
taxes,	7 00		
		\$567 00	
Income from sale of gas,			\$870 00
Balance to profit and loss,		303 00	
		<u>\$870 00</u>	<u>\$870 00</u>

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:			
Lands,	\$500 00		
Buildings,	2,499 14		
Steam plant,	7,219 90		
Electric plant,	11,496 30		
Overhead lines,	29,929 26		
Transformers,	3,275 30		
Meters,	5,664 27		
Street lamps and fixtures,	2,781 08		
			\$63,365 25
Other assets:			
Cash,	\$1,091 89		
Due for electricity,	1,727 00		
Sundry accounts due the company,	563 61		
Electric fuel on hand,	38 80		
Motors on hand,	230 07		
Electric tools and implements,	353 25		
Other electric materials and supplies on hand,	1,478 30		
Stable and garage equipment,	362 90		
Office furniture,	389 69		
Investments,	1,000 00		
			<u>\$7,235 51</u>
Total assets as per books of the company,			\$70,600 76

LIABILITIES.

Capital stock, common,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	24,500 00
Unpaid bills,	833 87
Deposits by customers,	275 00
Unpaid dividends,	600 00
Interest accrued but not due,	141 67
Amounts due from the company, not included above,	4,280 70
Total liabilities as per books of the company,	<u>\$69,131 24</u>
Profit and loss balance,	1,469 52
Total credits,	<u>\$70,600 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$800 82	
For current bought,	6,578 66	
distribution,	2,211 57	
management,	3,180 48	
taxes,	616 31	
incidentals,	303 67	
	<hr/>	
	\$13,691 51	
Income from sale of electricity,		\$19,846 36
other sources,		181 91
Balance to profit and loss,	6,336 76	
	<hr/>	<hr/>
	\$20,028 27	\$20,028 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,251 54
Balance of manufacturing account,		6,336 76
Interest received,		32 37
Rents,		101 10
Jobbing,		88 44
Other items of income,		14 57
Interest paid,	\$2,114 25	
Dividends declared,	3,300 00	
Depreciation,	850 00	
Other items,	91 01	
Balance June 30, 1916,	1,469 52	
	<hr/>	<hr/>
	\$7,824 78	\$7,824 78

A. W. BARNES STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$11,480 88	
For current bought,	80 00	
distribution,	155 00	
incidentals,	109 52	
	<hr/>	
	\$11,825 40	
Income from sale of electricity,		\$4,706 68
other sources,		6,056 00
Balance to profit and loss,		1,062 72
	<hr/>	<hr/>
	\$11,825 40	\$11,825 40

BARNSTABLE.

(SEE HYANNIS.)

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$124,498 13
Machinery and equipment,	68,031 72
Mains and services,	253,994 80
Meters,	42,298 15

\$488,822 80

Electric plant:

Lands and buildings,	\$86,454 32
Steam plant,	81,474 90
Electric plant,	74,719 66
Overhead lines,	121,026 11
Underground conduits,	170,011 48
Underground wires and cables,	104,251 29
Transformers,	16,789 21
Meters,	19,905 00
Street lamps and fixtures,	6,098 20

680,730 17

Other assets:

Office building,	\$112,924 59
Cash,	18,286 76
Due for gas,	7,234 72
Due for electricity,	19,426 43
Sundry accounts due the company,	1,925 51
Gas coal on hand,	858 00
Coke on hand,	170 00
Tar on hand,	900 00
Other gas materials on hand,	196 00
Stoves on hand,	3,320 17
Electric fixtures on hand,	1,676 38
Other electric materials and supplies on hand,	160 29
Stable and garage equipment,	4,000 00
Office furniture,	6,635 04
Investments,	500 00

178,213 89

Total assets as per books of the company, \$1,347,766 86

LIABILITIES.

Capital stock, common,	\$687,500 00
Deposits by customers,	2,536 00
Premium realized on stock issues,	355,250 00
Depreciation reserve,	19,813 23

Total liabilities as per books of the company, \$1,065,099 23
Profit and loss balance, 282,667 63

Total credits, \$1,347,766 86

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	\$40,251 79		
For distribution,	11,470 26		
management,	11,868 19		
taxes,	10,190 36		
incidentals,	2,181 55		
		\$75,962 15	
Operating expenses (electric):			
At station,	\$42,115 63		
For distribution,	12,225 89		
management,	12,650 40		
taxes,	18,465 91		
incidentals,	3,969 49		
		89,427 32	
Income from sale of gas,			\$105,975 86
residuals,			3,278 23
other sources (gas),			520 77
sale of electricity,			172,603 63
other sources (electric),			4,787 58
Balance to profit and loss:			
Gas,		33,812 71	
Electric,		87,963 89	
		\$287,166 07	\$287,166 07

PROFIT AND LOSS ACCOUNT.

		Dr.	Cr.
Balance June 30, 1915,			\$260,326 95
Balance of gas manufacturing account,			33,812 71
Balance of electric manufacturing account,			87,963 89
Interest received,			409 55
Rents,			3,860 67
Jobbing,			1,639 21
Other items of income,			66 70
Interest paid,	\$105 02		
Dividends declared,	82,500 00		
Depreciation,	16,767 41		
Other items,	6,039 62		
Balance June 30, 1916,	282,667 63		
		\$388,079 68	\$388,079 68

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:			
Machinery and equipment,	\$5,149 50		
Mains,	11,308 14		
Services,	4,270 53		
Meters,	3,590 43		
			\$24,318 60

Electric plant:

Overhead lines,	\$31,639 50
Transformers,	1,635 39
Meters,	2,352 03
Street lamps and fixtures,	591 93

\$36,218 85

Other assets:

Cash,	\$3,166 69
Due for gas,	778 28
Due for electricity,	1,348 64
Sundry accounts due the company,	555 16
Other gas materials on hand,	119 05
Motors on hand,	639 64
Electric tools and implements,	40 76
Other electric materials and supplies on hand,	911 94
Office furniture and supplies,	267 27
Reserve fund,	1,230 00
Prepaid interest,	119 02
Insurance,	124 18
Prepaid taxes,	5 76

9,306 39

Total assets as per books of the company, \$69,843 84

LIABILITIES.

Capital stock, common,	\$40,000 00
Notes payable,	25,000 00
Unpaid bills,	1,996 58
Deposits by customers,	175 25
Interest due but not paid,	142 84
Reserves,	633 34
Amounts due from the company, not included above,	219 03

Total liabilities as per books of the company, \$68,167 04

Profit and loss balance, 1,676 80

Total credits, \$69,843 84

MANUFACTURING ACCOUNT.

Operating expenses (gas):

For gas bought,	\$3,387 36
distribution,	579 46
management,	505 00
taxes,	419 74
incidentals,	24 05

DR.

CR.

\$4,915 61

Operating expenses (electric):

For current bought,	\$6,024 55
distribution,	1,473 63
management,	535 21
taxes,	450 89
incidentals,	150 71

8,634 99

Income from sale of gas, \$6,082 96

other sources (gas), 24 96

sale of electricity, 13,065 51

other sources (electric), 110 01

	Dr.	Cr.
Balance to profit and loss:		
Gas,	\$1,192 31	
Electric,	4,540 53	
	<u>\$19,283 44</u>	<u>\$19,283 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,676 80
Balance of gas manufacturing account,		1,192 31
Balance of electric manufacturing account,		4,540 53
Interest received,		150 11
Jobbing,		184 38
Reserve for June 1915 dividend,		400 00
Other items of income,		8 92
Interest paid,	\$1,245 34	
Dividends declared,	3,200 00	
Depreciation,	805 00	
Reserve for dividend,	533 34	
Other items,	692 57	
Balance June 30, 1916,	<u>1,676 80</u>	
	<u>\$8,153 05</u>	<u>\$8,153 05</u>

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Electric plant:		
Steam plant,	\$9,595 06	
Electric plant,	7,894 61	
Overhead lines,	4,363 52	
Meters,	2,615 90	
Street lamps and fixtures,	<u>1,890 77</u>	
		\$26,359 86
Other assets:		
Cash,	\$1,274 68	
Due for electricity,	4,267 25	
Sundry accounts due the company,	33 61	
Electric fuel on hand,	40 25	
Electric tools and implements,	71 50	
Other electric materials and supplies on hand,	128 65	
Investments (securities),	<u>6,629 39</u>	
		<u>\$12,445 33</u>
Total assets as per books of the company,		\$38,805 19

LIABILITIES.

Capital stock, common,	\$9,500 00
Bonds issued,	17,000 00
Unpaid bills,	810 83
Deposits by customers,	208 48
Interest due but not paid,	<u>2,550 00</u>
Total liabilities as per books of the company,	\$30,069 31
Profit and loss balance,	<u>8,735 88</u>
Total credits,	\$38,805 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$24,409 45	
For distribution,	1,447 14	
management,	154 43	
taxes,	208 07	
incidentals,	505 80	
	<hr/>	
	\$26,724 89	
Income from sale of electricity,		\$22,592 19
other sources,		5,701 02
Balance to profit and loss,	1,568 32	
	<hr/>	<hr/>
	\$28,293 21	\$28,293 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$8,479 36
Balance of manufacturing account,		1,568 32
Interest received,		38 83
Other items of income,		241 25
Interest paid,	\$850 00	
Other items,	741 88	
Balance June 30, 1916,	8,735 88	
	<hr/>	<hr/>
	\$10,327 76	\$10,327 76

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$5,777,368 78
Machinery and equipment,	6,968,427 74
Mains,	10,370,087 84
Services,	1,572,908 21
Meters,	1,681,494 71
	<hr/>
	\$26,370,287 28
Other assets:	
Gas arc lamps,	\$9,766 55
Printing plant,	6,739 16
Cash,	163,227 94
Due for gas,	319,003 56
Sundry accounts due the company,	103,662 05
Gas coal on hand,	55,887 05
Coke on hand,	40,584 90
Tar, etc., on hand,	20,303 55
Enrichers on hand,	75,977 43
Purifying materials on hand,	18,190 26
Other gas materials on hand,	350,166 38
Stoves,	271,575 16
Stable and garage equipment,	53,029 12
Office furniture,	53,371 45
Insurance, etc., prepaid,	13,820 62
Investments (securities),	50,518 72
	<hr/>
	1,605,823 90
Total assets as per books of the company,	\$27,976,111 18

LIABILITIES.

Capital stock, common,	\$15,124,600 00
Coupon notes,	3,000,000 00
Other notes payable,	350,000 00
Unpaid bills,	215,695 45
Deposits by customers,	163,135 39
Interest accrued but not due,	45,000 00
Premium realized on stock issues,	8,893,264 80
Reserves,	47,455 34
Taxes accrued but not due,	82,701 12
Outstanding stock old companies,	2,578 14

Total liabilities as per books of the company,	\$27,924,430 24
Profit and loss balance.	51,680 94

Total credits,	\$27,976,111 18
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$969,951 06	
For gas bought,	820,973 86	
distribution,	467,577 37	
management,	327,686 95	
taxes,	473,237 16	
incidentals,	47,822 11	
	\$3,106,248 51	
Income from sale of gas,		\$4,615,442 40
residuals,		26,549 78
other sources,		34,396 15
Balance to profit and loss,	1,570,139 82	
	\$4,676,388 33	\$4,676,388 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$29,168 36
Balance of gas manufacturing account,		1,570,139 82
Interest received,		9,306 82
Rents,		15,131 36
Jobbing,		5,457 99
Other items of income,		1,590 17
Interest paid,	\$141,575 73	
Dividends declared,	1,285,591 00	
Reserve for employees,	56,000 00	
Depreciation,	15,714 88	
Loss on sale of real estate,	56,895 95	
Other items,	23,336 02	
Balance June 30, 1916,	51,680 94	
	\$1,630,794 52	\$1,630,794 52

BROCKTON GAS LIGHT COMPANY.

Gas plant:		ASSETS.	
Lands and buildings,		\$162,370	44
Machinery and equipment,		426,803	55
Holders,		212,490	10
Mains,		614,945	63
Services,		170,746	33
Meters,		167,550	21
			\$1,754,906 26
Other assets:			
Gas arc lamps,		\$35,390	60
Cash,		121,321	26
Notes receivable,		655	86
Due for gas,		16,284	50
Sundry accounts due the company,		24,713	59
Gas coal on hand,		32,144	08
Coke on hand,		9,005	00
Tar on hand,		3,220	05
Ammonia on hand,		500	00
Enrichers on hand,		2,273	54
Purifying materials on hand,		1,366	17
Other gas materials on hand,		46,198	80
Stoves on hand,		8,926	43
Gas on hand,		765	60
Gas tools and implements,		5,239	00
Stable and garage equipment,		11,868	90
Office equipment,		7,767	67
Prepaid interest,		3,513	27
Insurance,		2,913	21
			334,147 53
Total assets as per books of the company,			\$2,089,053 79
		LIABILITIES.	
Capital stock, common,		\$1,537,000	00
Bonds issued,		100,000	00
Notes payable,		375,000	00
Unpaid bills,		31,301	08
Deposits by customers,		4,445	48
Unpaid dividends,		23,055	00
Interest accrued but not due,		2,083	33
Amounts due from the company, not included above,		1,102	15
Total liabilities as per books of the company,			\$2,073,987 04
Profit and loss balance,		15,066	75
Total credits,			\$2,089,053 79

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$185,052 89	
For distribution,	68,120 89	
management,	38,112 06	
taxes,	36,452 35	
incidentals,	6,846 90	
		\$334,585 09

	DR.	CR.
Income from sale of gas,		\$390,948 56
residuals,		44,076 07
other sources,		2,701 51
Balance to profit and loss,	103,141 05	
	<u>\$437,726 14</u>	<u>\$437,726 14</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$40,312 32
Balance of manufacturing account,		103,141 05
Interest received,		2,012 31
Rents,		260 04
Jobbing,		3,949 60
Other items of income,		338 12
Interest paid,	\$17,574 32	
Dividends declared,	92,220 00	
Depreciation,	14,000 00	
Bad bills,	3,592 58	
Other items,	7,559 79	
Balance June 30, 1916,	15,066 75	
	<u>\$150,013 44</u>	<u>\$150,013 44</u>

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$2,881 56	
Buildings,	17,874 84	
Wharf,	4,500 59	
Steam plant,	54,347 79	
Electric plant,	14,700 15	
Overhead lines,	152,300 46	
Transformers,	10,289 14	
Meters,	175 34	
Street lamps and fixtures,	42,300 09	
		<u>\$299,369 96</u>
Other assets:		
Substation equipment,	\$4,746 55	
Cash,	4,219 61	
Due for electricity,	9,975 28	
Sundry accounts due the company,	12,522 81	
Electric fuel on hand,	2,659 46	
Incandescent lamps on hand,	108 04	
Oil and waste on hand,	91 74	
Electric tools and implements,	86 70	
Other electric materials and supplies on hand,	3,006 81	
Stable and garage equipment,	1,871 72	
Office furniture,	469 21	
Prepaid accounts,	104 60	
		<u>39,862 53</u>
Total assets as per books of the company,		\$339,232 49
Profit and loss balance,		5,988 97
Total debits,		<u>\$345,221 46</u>

LIABILITIES.

Capital stock, common,	\$11,000 00
Notes payable,	11,000 00
Unpaid bills,	28,305 53
Deposits by customers,	1,394 36
Boston Electric Associates,	292,968 80
Labor accrued but not due,	552 77

Total liabilities as per books of the company,	\$345,221 46
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$23,378 42	
For current bought,	2,308 00	
distribution,	7,737 88	
management,	3,470 14	
taxes,	1,172 28	
incidentals,	939 47	
	<hr/>	
	\$39,006 19	
Income from sale of electricity,		\$52,504 65
other sources,		409 67
Balance to profit and loss,	13,908 13	
	<hr/>	
	\$52,914 32	\$52,914 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$2,742 18	
Balance of manufacturing account,		\$13,908 13
Interest received,		33 44
Jobbing,		6 17
Other items of income,		9 05
Interest paid,	16,401 41	
Other items,	802 17	
Balance June 30, 1916,		5,988 97
	<hr/>	
	\$19,945 76	\$19,945 76

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$212,405 27
Steam plant,	431,951 86
Electric plant,	142,206 80
Overhead lines,	208,157 80
Underground conduits,	228,963 34
Underground wires and cables,	156,936 25
Transformers,	45,112 86
Meters,	81,214 78
Street lamps and fixtures,	8,885 61
	<hr/>
	\$1,515,834 57

Other assets:

Cash,	\$196,061 95	
Notes receivable,	1,025 00	
Due for electricity,	22,156 49	
Sundry accounts due the company,	10,306 26	
Electric fuel on hand,	20,071 33	
Motors on hand,	1,680 50	
Other electric materials and supplies on hand,	22,322 38	
Stable and garage equipment,	22,465 82	
Office furniture,	3,829 79	
Investments,	45,500 00	
		<u>\$345,419 52</u>

Total assets as per books of the company, \$1,861,254 09

LIABILITIES.

Capital stock, common,	\$1,000,000 00
Notes payable,	68,000 00
Unpaid bills,	9,131 83
Deposits by customers,	8,737 81
Premium realized on stock issues,	420,000 00
Reserves,	130,000 00
Surplus miscellaneous profits,	15,774 35

Total liabilities as per books of the company, \$1,651,643 99

Profit and loss balance, 209,610 10

Total credits, \$1,861,254 09

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$140,352 16	
For current bought,	390 10	
distribution,	90,420 27	
management,	38,323 59	
taxes,	59,228 95	
incidentals,	10,830 34	
	<u>\$339,545 41</u>	
Income from sale of electricity,		\$584,542 44
other sources,		6,255 43
Balance to profit and loss,	251,252 46	
	<u>\$590,797 87</u>	<u>\$590,797 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$174,043 88
Balance of manufacturing account,		251,252 46
Interest received,		2,635 99
Rents,		2,600 04
Jobbing,		2,657 85
From amount transferred from depreciation reserve,		50,000 00
Other items of income,		85 37
Interest paid,	\$5,066 80	
Dividends declared,	117,000 00	

	Dr.	Cr.
Depreciation,	\$70,000 00	
Reserve fund,	70,000 00	
Amount to miscellaneous profits,	11,598 69	
Balance June 30, 1916,	209,610 10	
	<hr/>	<hr/>
	\$483,275 59	\$483,275 59

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$417,971 09	
Machinery and equipment,	948,294 82	
Holders,	612,756 60	
Mains,	773,949 14	
Meters,	160,000 00	
	<hr/>	\$2,912,971 65
Other assets:		
Office building,	\$120,000 00	
New work in process,	24,644 67	
Cash,	191,585 14	
Notes receivable,	5,000 00	
Due for gas,	25,514 79	
Sundry accounts due the company,	18,363 68	
Gas coal on hand,	10,747 40	
Coke on hand,	14,766 50	
Enrichers on hand,	5,579 98	
Purifying materials on hand,	3,351 32	
Other gas materials on hand,	45,596 40	
Stoves on hand,	8,850 81	
Gas fixtures on hand,	3,707 50	
Gas tools and implements,	1,731 34	
Stable and garage equipment,	5,550 00	
Office furniture,	8,000 00	
Investments { barge "Henry Endicott,"	19,500 00	
{ securities,	22,545 82	
	<hr/>	535,035 35
Total assets as per books of the company,		\$3,448,007 00

LIABILITIES.

Capital stock, common,	\$1,680,000 00
Notes payable,	150,300 00
Unpaid bills,	11,622 12
Deposits by customers,	27,915 00
Interest accrued but not due,	2,814 02
Premium realized on stock issues,	955,965 50
Reserves,	15,106 68
Amounts due from the company, not included above,	2,773 33
Profit sharing plan,	11,751 92
	<hr/>
Total liabilities as per books of the company,	\$2,858,248 57
Profit and loss balance,	589,758 43
	<hr/>
Total credits,	\$3,448,007 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$409,209 87	
For gas bought,	123 44	
distribution,	103,777 34	
management,	58,756 85	
taxes,	91,220 82	
incidentals,	24,622 12	
	<hr/>	
	\$687,710 44	
Income from sale of gas,		\$771,624 07
residuals,		148,766 05
other sources,		32 00
Balance to profit and loss,	232,711 68	
	<hr/>	<hr/>
	\$920,422 12	\$920,422 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$586,294 85
Balance of manufacturing account,		232,711 68
Interest received,		3,959 84
Rents,		304 99
Other items of income,		4,465 34
Interest paid,	\$18,350 02	
Dividends declared,	195,000 00	
Depreciation,	6,221 55	
Reserve fund,	15,000 00	
Other items,	3,406 70	
Balance June 30, 1916,	589,758 43	
	<hr/>	<hr/>
	\$827,736 70	\$827,736 70

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$4,684 29	
Substation equipment,	34,733 15	
Overhead lines,	508,521 04	
Transformers,	34,773 03	
Meters,	35,227 57	
Street lamps and fixtures,	3,500 00	
	<hr/>	\$621,439 08
Other assets:		
House and store wiring,	\$9,363 31	
Cash,	25,279 74	
Notes receivable,	4,017 11	
Due for electricity,	20,061 16	
Sundry accounts due the company,	19,084 34	
Electric fuel on hand,	3,694 93	
Motors,	21,460 01	
Electric tools and implements,	1,349 32	
Other electric materials and supplies on hand,	15,063 21	
Stable and garage equipment,	4,421 21	

Other assets — *Concluded.*

Office furniture,	\$4,252 80	
Reserve funds,	7,305 67	
Sinking fund,	37,150 13	
Insurance, interest and taxes,	3,064 93	
Investments (real estate),	2,976 80	
		<u>\$178,544 67</u>

Total assets as per books of the company, \$799,983 75

LIABILITIES.

Capital stock, common,	\$280,000 00
Bonds issued,	150,000 00
Coupon notes,	44,000 00
Other notes payable,	244,500 00
Unpaid bills,	17,085 04
Deposits by customers,	199 00
Interest accrued but not due,	6,380 68
Reserves,	4,200 00
Amounts due from the company, not included above,	3,271 19
Sinking fund income,	7,150 13

Total liabilities as per books of the company, \$756,786 04

Profit and loss balance, 43,197 71

Total credits, \$799,983 75

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$7,143 01	
For current bought,	109,398 74	
distribution,	17,283 53	
management,	6,620 36	
taxes,	8,299 68	
incidentals,	2,329 32	
	<u>\$151,074 64</u>	
Income from sale of electricity,		\$184,597 51
other sources,		15,258 16
Balance to profit and loss,	48,781 03	
	<u>\$199,855 67</u>	<u>\$199,855 67</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$50,524 63
Balance of manufacturing account,		48,781 03
Interest received,		3,795 37
Rents,		253 00
Jobbing,		1,430 52
Other items of income,		12 45
Interest paid,	\$24,926 89	
Dividends declared,	25,200 00	
Construction charged off,	2,372 51	
Depreciation,	5,203 98	
Other items,	3,895 91	
Balance June 30, 1916,	43,197 71	
	<u>\$104,797 00</u>	<u>\$104,797 00</u>

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:		
Lands, . . .	} No value stated.	
Buildings, . . .		
Waterwheels, . . .		
Electric plant, . . .		
Water power rights, . . .		
Additional land, buildings, water power equipment and electrical machinery,		\$229,622 18
		<hr/>
		\$229,622 18
Other assets:		
Cash,		\$13,511 96
Sundry accounts due the company,		4,573 68
		<hr/>
		18,085 64
		<hr/>
Total assets as per books of the company,		\$247,707 82

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated Mar. 9, 1912:—	
3,000 common (no value stated); 2,050 preferred (no value stated).	
Issued for cash, 2,050 preferred shares,	\$205,000 00
Surplus paid in under agreement and declaration of trust,	25,000 00
Reserve for dividends,	2,150 00
Unpaid bills,	86 22
	<hr/>
Total liabilities as per books of the company,	\$232,236 22
Profit and loss balance,	15,471 60
	<hr/>
Total credits,	\$247,707 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$3,708 73
Central Massachusetts Electric Company, ¹		37,265 85
Interest received,		297 02
Reserved for dividends in June, 1915,		2,150 00
Dividends declared,	\$25,800 00	
Reserve for dividends,	2,150 00	
Balance June 30, 1916,	15,471 60	
	<hr/>	<hr/>
	\$43,421 60	\$43,421 60

¹ Plant operated by the Central Massachusetts Electric Company.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,282 50	
Electric plant,	1,239 75	
Overhead lines,	1,406 07	
Meters,	62 13	
Street lamps and fixtures,	128 84	
	<hr/>	\$4,119 29
Other assets:		
Cash,	\$37 42	
Due for electricity,	127 30	
Sundry accounts due the company,	21 17	
Incandescent lamps on hand,	10 00	
Other electric materials and supplies on hand,	25 00	
Office furniture,	25 00	
	<hr/>	245 89
Total assets as per books of the company,		<hr/> \$4,365 18

LIABILITIES.

Capital stock, common,	\$3,000 00
Unpaid bills,	37 42
Amounts due from the company, not included above,	288 60
	<hr/>
Total liabilities as per books of the company,	\$3,326 02
Profit and loss balance,	1,039 16
	<hr/>
Total credits,	\$4,365 18

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,170 50	
For distribution,	30 00	
taxes,	78 40	
incidentals,	25 60	
	<hr/>	
	\$1,304 50	
Income from sale of electricity,		\$1,688 85
Balance to profit and loss,	384 35	
	<hr/>	<hr/>
	\$1,688 85	\$1,688 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$654 81
Balance of manufacturing account,		384 35
Balance June 30, 1916,	\$1,039 16	
	<hr/>	<hr/>
	\$1,039 16	\$1,039 16

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$151,839 00	
Machinery and equipment,	377,601 06	
Mains,	209,485 44	
Meters,	60,345 19	
		<hr/>
		\$799,270 69
Electric plant:		
Buildings,	\$1,000 00	
Overhead lines,	17,169 28	
Underground conduits,	93,498 01	
Transformers,	14,884 32	
Meters,	5,764 73	
Street lamps and fixtures,	2,431 35	
		<hr/>
		134,747 69
Other assets:		
Office building,	\$25,000 00	
Cash,	10,621 10	
Due for gas,	15,983 95	
Due for electricity,	14,631 86	
Sundry accounts due the company,	9,541 36	
Gas coal on hand,	27,951 15	
Coke on hand,	6,042 50	
Tar on hand,	2,477 41	
Other gas materials on hand,	8,620 34	
Stoves on hand,	3,947 50	
Other electric materials and supplies on hand,	3,269 06	
Insurance,	2,287 67	
		<hr/>
		130,373 90
Total assets as per books of the company,		\$1,064,392 28

LIABILITIES.

Capital stock, common,	\$600,000 00
Notes payable,	100,000 00
Unpaid bills,	5,339 90
Deposits by customers,	16,996 95
Premium realized on stock issues,	91,901 12
Amounts due from the company, not included above,	16,474 34
Cash over prepayments	2,980 82
	<hr/>
Total liabilities as per books of the company,	\$833,693 13
Profit and loss balance,	230,699 15
	<hr/>
Total credits,	\$1,064,392 28

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$160,867 74	
For gas bought,	290 72	
distribution,	31,521 14	
management,	16,512 21	
taxes,	24,384 46	
incidentals,	3,008 04	
	<hr/>	
	\$236,584 31	

Operating expenses (electric):	DR.	CR.
At station,	\$7,399 96	
For current bought,	35,689 69	
distribution,	17,493 22	
management,	7,917 07	
taxes,	5,336 72	
incidentals,	1,054 71	
	<hr/>	
	\$74,891 37	
Income from sale of gas,		\$252,888 86
residuals,		91,044 74
sale of electricity,		125,819 81
Balance to profit and loss:		
Gas,	107,349 29	
Electric,	50,928 44	
	<hr/>	
	\$469,753 41	\$469,753 41

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$218,699 15
Balance of gas manufacturing account,		107,349 29
Balance of electric manufacturing account,		50,928 44
Interest received,		331 36
Rents,		381 07
Interest paid,	\$5,438 53	
Dividends declared,	90,000 00	
Depreciation,	38,208 54	
Other items,	13,343 09	
Balance June 30, 1916,	230,699 15	
	<hr/>	
	\$377,689 31	\$377,689 31

CHESTER ELECTRIC LIGHT COMPANY.

Electric plant:	ASSETS.	
Lands,	\$1,100 00	
Buildings,	175 05	
Steam plant,	1,418 52	
Electric plant,	1,880 54	
Hydraulic plant equipment,	2,433 88	
Overhead lines,	1,513 32	
Meters,	909 12	
Street lamps and fixtures,	173 91	
	<hr/>	
		\$9,604 34
Other assets:		
Cash,	\$143 56	
Due for electricity,	325 29	
Electric fuel on hand,	1 80	
Electric fixtures on hand,	33 47	
Electric tools and implements,	83 96	
Other electric materials and supplies on hand,	118 50	
Stable and garage equipment,	686 99	
Office furniture,	109 50	
	<hr/>	
		1,503 07
Total assets as per books of the company,		\$11,107 41

LIABILITIES.

Capital stock, common,	\$5,000 00
Notes payable,	5,500 00
Unpaid bills,	244 91
Interest accrued but not due,	62 50
Total liabilities as per books of the company,	<u>\$10,807 41</u>
Profit and loss balance,	300 00
Total credits,	<u>\$11,107 41</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,181 99	
For distribution,	543 17	
management,	191 05	
taxes,	86 15	
incidentals,	117 11	
	<u>\$2,119 47</u>	
Income from sale of electricity,		\$3,206 47
Balance to profit and loss,	1,087 00	
	<u>\$3,206 47</u>	<u>\$3,206 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$300 00
Balance of manufacturing account,		1,087 00
Interest paid,	\$297 00	
Dividends declared,	300 00	
Depreciation,	490 00	
Balance June 30, 1916,	300 00	
	<u>\$1,387 00</u>	<u>\$1,387 00</u>

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Guarantee of debts by Springfield Gas Light Company,	\$60,000 00
Total assets as per books of the company,	<u>\$60,000 00</u>
Profit and loss balance,	222,000 00
Total debits,	<u>\$282,000 00</u>

LIABILITIES.

Capital stock,	\$222,000 00
Bonds issued,	60,000 00
Total liabilities as per books of the company,	<u>\$282,000 00</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$222,000 00	
Balance June 30, 1916,		\$222,000 00
	<u>\$222,000 00</u>	<u>\$222,000 00</u>

CITIZENS GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

Gas plant:		ASSETS.	
Lands,	.	.	\$726 00
Buildings,	.	.	3,185 89
Machinery and equipment,	.	.	11,386 47
Mains and services,	.	.	7,283 04
Meters,	.	.	2,668 02
			<hr/>
			\$25,249 42
Electric plant:			
Lands,	.	.	\$731 50
Buildings,	.	.	2,719 66
Steam plant,	.	.	17,696 93
Electric plant,	.	.	6,476 30
Overhead lines,	.	.	7,935 82
Transformers,	.	.	1,464 37
Meters,	.	.	2,802 09
Street lamps and fixtures,	.	.	533 76
			<hr/>
			40,360 43
Other assets:			
Cash,	.	.	\$266 96
Due for gas,	.	.	1,432 35
Due for electricity,	.	.	1,370 36
Sundry accounts due the company,	.	.	663 40
Gas coal on hand,	.	.	3,426 91
Coke on hand,	.	.	90 00
Tar on hand,	.	.	81 25
Other gas materials on hand,	.	.	554 77
Stoves on hand,	.	.	38 50
Gas tools and implements,	.	.	218 06
Electric fuel on hand,	.	.	1,974 45
Electric tools and implements,	.	.	133 45
Other electric materials and supplies on hand,	.	.	1,113 37
Office furniture,	.	.	110 27
			<hr/>
			\$11,474 10
Total assets as per books of the company,		.	<hr/>
			\$77,083 95

		LIABILITIES.	
Capital stock, common,	.	.	\$40,000 00
Bonds issued,	.	.	25,500 00
Notes payable,	.	.	7,100 00
Deposits by customers,	.	.	75 00
			<hr/>
Total liabilities as per books of the company,		.	\$72,675 00
Profit and loss balance,	.	.	4,408 95
			<hr/>
Total credits,		.	\$77,083 95

MANUFACTURING ACCOUNT.

Operating expenses (gas):		DR.	CR.
At works,	.	\$6,062 44	
For distribution,	.	328 64	
management,	.	1,498 33	
taxes,	.	374 75	
incidentals,	.	494 99	
		<hr/>	
		\$8,759 15	

		Dr.	Cr.
Operating expenses (electric):			
At station,	\$5,772 77		
distribution,	544 31		
management,	1,498 35		
taxes,	749 49		
incidentals,	556 47		
		\$9,121 39	
Income from sale of gas,			\$11,321 94
residuals,			1,487 43
other sources, gas,			133 00
sale of electricity,			12,821 18
other sources (electric),			317 12
Balance to profit and loss:			
Gas,		4,183 22	
Electric,		4,016 91	
		<u>\$26,080 67</u>	<u>\$26,080 67</u>

PROFIT AND LOSS ACCOUNT.

		Dr.	Cr.
Balance June 30, 1915,			\$4,207 39
Balance of gas manufacturing account,			4,183 22
Balance of electric manufacturing account,			4,016 91
Jobbing,			487 16
Interest paid,	\$2,341 48		
Dividends declared,	1,640 00		
Depreciation,	4,500 00		
Other items,	4 25		
Balance June 30, 1916,	4,408 95		
	<u>\$12,894 68</u>	<u>\$12,894 68</u>	

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Gas plant:			
Lands and buildings,	\$12,030 26		
Machinery and equipment,	87,492 36		
Mains,	553,508 30		
Services,	71,433 39		
Meters,	78,127 65		
		<u>\$802,591 96</u>	
Other assets:			
Gas arc lamps,	\$4,192 70		
Cash,	4,602 60		
Due for gas,	7,250 16		
Sundry accounts due the company,	7,614 78		
Gas on hand,	143 55		
Other gas materials on hand,	25,943 23		
Stoves,	1,179 42		
Stable and garage equipment,	5,945 58		
Office furniture,	1,559 79		
Insurance,	318 66		
		<u>58,750 47</u>	
Total assets as per books of the company,			\$861,342 43
Profit and loss balance,			24,074 56
Total debits,			<u>\$885,416 99</u>

LIABILITIES.

Capital stock, common,	\$743,000 00
Notes payable,	120,831 53
Unpaid bills,	13,397 07
Deposits by customers,	3,093 88
Reserves,	2,388 62
Amounts due from the company, not included above,	2,705 89

Total liabilities as per books of the company,	\$885,416 99
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For gas bought,	\$69,787 00	
distribution,	21,551 14	
management,	13,561 81	
taxes,	15,912 00	
incidentals,	1,573 39	
	\$122,385 34	
Income from sale of gas,		\$160,489 '67
residuals,		591 60
Balance to profit and loss,	38,695 93	
	\$161,081 27	\$161,081 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$22,067 87	
Balance of manufacturing account,		\$38,695 93
Interest received,		784 84
Jobbing,		1,080 92
Interest paid,	3,880 71	
Dividends declared,	37,150 00	
Depreciation,	406 33	
Other items,	1,131 34	
Balance June 30, 1916,		24,074 56
	\$64,636 25	\$64,636 25

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,000 00
Buildings,	11,321 85
Machinery and equipment,	44,566 47
Holders,	13,994 00
Mains,	42,618 87
Services,	12,627 85
Meters,	9,302 10
	\$138,431 14

Electric plant:

Lands,	\$5,000 00
Buildings,	23,918 04
Steam plant,	24,010 54
Electric plant,	19,472 49
Overhead lines,	114,679 21
Transformers,	7,383 22
Meters,	7,812 55
Street lamps and fixtures,	12,382 86

\$214,658 91

Other assets:

Cash,	\$713 94
Due for gas,	3,674 26
Due for electricity,	8,721 64
Sundry accounts due the company,	6,859 29
Gas coal on hand,	4,528 00
Enrichers on hand,	255 87
Other gas materials on hand,	3,056 41
Electric fuel on hand,	125 58
Motors on hand,	4,135 78
Tools and implements,	529 85
* Other electric materials and supplies on hand,	3,666 97
Stable and garage equipment,	290 40
Office furniture,	1,003 18

37,561 17

Total assets as per books of the company, \$390,651 22

LIABILITIES.

Capital stock, common,	\$183,000 00
Bonds issued,	110,000 00
Notes payable,	52,000 00
Unpaid bills,	6,053 68
Deposits by customers,	2,230 92
Unpaid dividends,	10,980 00
Amounts due from the company, not included above,	20,615 66
Total liabilities as per books of the company,	\$384,880 26
Profit and loss balance,	5,770 96
Total credits,	\$390,651 22

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$13,563 00
For distribution,	2,062 70
management,	4,577 20
taxes,	1,799 66
incidentals,	787 21

\$22,789 77

DR.

CR.

Operating expenses (electric):

At station,	\$1,975 10
For current bought,	37,101 34
distribution,	6,858 41
management,	8,758 60
taxes,	3,738 17
incidentals,	721 71

59,153 33

	DR.	CR.
Income from sale of gas,		\$30,681 65
other sources, gas,		16 50
sale of electricity,		90,338 16
other sources, electric,		1,521 93
Balance to profit and loss:		
Gas,	\$7,908 38	
Electric,	32,706 76	
	<hr/>	<hr/>
	\$122,558 24	\$122,558 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$4,871 27
Balance of gas manufacturing account,		7,908 38
Balance of electric manufacturing account,		32,706 76
Interest received,		83 86
Jobbing,		906 39
Other items of income,		810 51
Interest paid,	\$9,003 82	
Dividends declared,	27,450 00	
Depreciation,	4,894 41	
Other items,	167 98	
Balance June 30, 1916,	5,770 96	
	<hr/>	<hr/>
	\$47,287 17	\$47,287 17

CONNECTICUT RIVER TRANSMISSION COMPANY.

MANUFACTURING ACCOUNT TO APRIL 27, 1916.¹

	DR.	CR.
Operating expenses:		
At station,	\$718,029 16	
For current bought,	326,225 93	
distribution,	52,796 45	
management,	32,753 82	
taxes,	24,100 00	
incidentals,	10,789 57	
	<hr/>	
	\$1,164,694 93	
Income from sale of electricity,		\$1,220,893 46
other sources,		11,568 52
Balance to profit and loss,	67,767 05	
	<hr/>	<hr/>
	\$1,232,461 98	\$1,232,461 98

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$67,767 05
Interest received,		1,312 53
Rents,		733 52

¹ Merged with New England Power Company on April 27, 1916.

	Dr.	Cr.
Interest paid,	\$2,773 10	
Dividends declared,	59,750 00	
Depreciation reserve,	7,290 00	
	<hr/>	<hr/>
	\$69,813 10	\$69,813 10

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,497 87	
Buildings,	1,020 16	
Machinery, equipment and holders,	29,479 31	
Mains,	184,673 99	
Services,	12,727 88	
Meters,	24,377 88	
	<hr/>	\$256,777 09
Other assets:		
Cash,	\$1,627 40	
Due for gas,	7,584 27	
Sundry accounts due the company,	4,262 02	
Other gas materials on hand,	6,642 20	
Stable and garage equipment,	608 19	
Office furniture,	613 25	
Prepaid interest,	216 08	
Insurance,	92 94	
Investments,	1,500 00	
	<hr/>	23,146 35
Total assets as per books of the company,		\$279,923 44

LIABILITIES.

Capital stock, common,	\$155,950 00
Bonds issued,	60,000 00
Notes payable,	20,000 00
Unpaid bills,	6,300 82
Deposits by customers,	1,856 00
Interest accrued but not due,	625 00
Premium realized on stock issues,	7,190 00
Amounts due from the company, not included above,	24 67
	<hr/>
Total liabilities as per books of the company,	\$251,946 49
Profit and loss balance,	27,976 95
	<hr/>
Total credits,	\$279,923 44

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$695 32	
For gas bought,	33,503 56	
distribution,	2,468 01	
management,	13,389 75	
taxes,	4,508 20	
incidentals,	737 63	
	<hr/>	
	\$55,302 47	
Income from sale of gas,		\$74,826 53
other sources,		789 02
Balance to profit and loss,	20,313 08	
	<hr/>	<hr/>
	\$75,615 55	\$75,615 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$30,666 58
Balance of manufacturing account,		20,313 08
Interest received,		37 39
Jobbing,		1,173 65
Interest paid,	\$3,924 08	
Dividends declared,	14,815 25	
Depreciation,	5,127 74	
Other items,	346 68	
Balance June 30, 1916,	27,976 95	
	<hr/>	<hr/>
	\$52,190 70	\$52,190 70

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.

Electric plant:		
Overhead lines,	\$4,651 28	
Transformers,	805 11	
Meters,	22 50	
Street lamps and fixtures,	40 10	
	<hr/>	\$5,518 99
Other assets:		
Cash,	\$306 54	
Due for electricity,	1,403 28	
Sundry accounts due the company,	731 01	
	<hr/>	2,440 83
Total assets as per books of the company,		\$7,959 82

LIABILITIES.

Capital stock, common,	\$4,700 00
Total liabilities as per books of the company,	\$4,700 00
Profit and loss balance,	3,259 82
Total credits,	\$7,959 82

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought, . . . \$1,400 08		
distribution, . . . 498 79		
management, . . . 325 04		
taxes, . . . 99 99		
	<u>\$2,323 90</u>	
Income from sale of electricity,		\$2,238 57
Balance to profit and loss,		85 33
	<u>\$2,323 90</u>	<u>\$2,323 90</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$3,345 15
Balance of manufacturing account,	\$85 33	
Balance June 30, 1916,	3,259 82	
	<u>\$3,345 15</u>	<u>\$3,345 15</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$292,130 99	
Machinery and equipment,	411,886 67	
Mains,	279,557 12	
Services,	54,132 28	
Meters,	119,434 82	
	<u>\$1,157,141 88</u>	
Other assets:		
Cash,	\$5,858 40	
Due for gas,	24,701 36	
Sundry accounts due the company,	8,944 37	
Gas coal on hand,	11,583 86	
Coke on hand,	99 33	
Tar on hand,	1,373 36	
Enrichers on hand,	1,023 92	
Other gas materials on hand,	76,772 86	
Stoves on hand,	10,148 79	
Stable and garage equipment,	5,830 63	
Office furniture,	5,977 73	
Insurance,	732 64	
	<u>153,047 25</u>	
Total assets as per books of the company,		\$1,310,189 13

LIABILITIES.

Capital stock, common,	\$575,000 00
Notes payable,	367,500 00
Unpaid bills,	27,024 76
Deposits by customers,	51,141 47

Premium realized on stock issues,	\$11,000 00
Reserves,	12,630 67
Amounts due from the company, not included above,	3,004 86
Total liabilities as per books of the company,	<u>\$1,047,301 76</u>
Profit and loss balance,	262,887 37
Total credits,	<u>\$1,310,189 13</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$113,110 99	
For gas bought,	91,482 87	
distribution,	51,828 39	
management,	50,526 42	
taxes,	29,832 98	
incidentals,	5,083 62	
	<u>\$341,865 27</u>	
Income from sale of gas,		\$388,886 91
residuals,		13,558 98
other sources,		4,475 87
Balance to profit and loss,	65,056 49	
	<u>\$406,921 76</u>	<u>\$406,921 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$262,536 85
Balance of manufacturing account,		65,056 49
Interest received,		1,290 61
Rents,		414 00
Jobbing,		3,944 56
Interest paid,	\$10,941 97	
Dividends declared,	57,500 00	
Depreciation,	491 41	
Other items,	1,421 76	
Balance June 30, 1916,	262,887 37	
	<u>\$333,242 51</u>	<u>\$333,242 51</u>

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Unfinished construction,	\$18,894 44
Cash,	106,391 39
	<u>\$125,285 83</u>
Total assets as per books of the company,	\$125,285 83

LIABILITIES.

Capital stock, common,	\$125,000 00
Total liabilities as per books of the company,	\$125,000 00
Profit and loss balance,	285 83
Total credits,	<u>\$125,285 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Interest received,		\$285 83
Balance June 30, 1916,	\$285 83	

EASTHAMPTON GAS COMPANY.

ASSETS.

Gas plant:			
Lands,	\$3,691 28		
Buildings,	8,492 57		
Machinery, equipment and holders,	29,290 21		
Mains and services,	37,021 23		
Meters,	10,912 85		
			\$89,408 14
Electric plant:			
Lands,	\$8,408 03		
Buildings,	135,170 68		
Steam plant,	138,398 35		
Electric plant,	57,737 03		
Overhead lines,	84,457 10		
Spur track,	660 42		
Transformers,	5,058 31		
Meters,	7,644 38		
			437,534 30
Other assets :			
Work in process,	\$24,337 32		
Cash,	11,750 85		
Notes receivable,	1,260 00		
Due for gas,	663 37		
Due for electricity,	12,953 48		
Sundry accounts due the company,	3,046 15		
Gas coal on hand,	549 61		
Coke on hand,	249 11		
Tar on hand,	36 00		
Enrichers on hand,	79 25		
Other gas materials on hand,	1,851 99		
Stoves on hand,	104 41		
Gas fixtures on hand,	287 99		
Gas tools and implements,	380 40		
Electric fuel on hand,	7,796 00		
Motors on hand,	219 43		
Electric fixtures on hand,	1,092 81		
Electric tools and implements,	1,355 69		
Other electric materials and supplies on hand,	10,688 04		
Stable and garage equipment,	1,862 13		
Office furniture,	200 00		
Interest prepaid,	77 50		
Insurance,	1,705 97		
Investments,	30 75		
			82,578 25
Total assets as per books of the company,			\$609,520 69

LIABILITIES.

Capital stock, common,	\$450,000 00
Notes payable,	96,000 00
Unpaid bills,	15,544 30
Deposits by customers,	110 00
Unpaid dividends,	6,750 00
Depreciation reserve,	11,725 91
Other reserves,	500 00
Amounts due from the company, not included above,	2,675 16

Total liabilities as per books of the company,	\$583,305 37
Profit and loss balance,	26,215 32

Total credits,	\$609,520 69
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$14,594 11	
For distribution,	1,678 77	
management,	4,497 86	
taxes,	2,180 00	
incidentals,	672 28	
	<hr/>	
	\$23,623 02	
Operating expenses (electric):		
At station,	\$10,141 54	
For current bought,	70,047 03	
distribution,	6,093 24	
management,	6,931 88	
taxes,	10,061 27	
incidentals,	2,005 81	
	<hr/>	
	105,280 77	
Income from sale of gas,		\$22,556 34
residuals,		2,950 45
sale of electricity,		157,405 31
Balance to profit and loss:		
Gas,	1,883 77	
Electric,	52,124 54	
	<hr/>	
	\$182,912 10	\$182,912 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$26,215 32
Balance of gas manufacturing account,		1,883 77
Balance of electric manufacturing account,		52,124 54
Rents,		385 26
Other items of income,		1,234 58
Interest paid,	\$4,244 16	
Dividends declared,	27,000 00	
Reserve fund,	24,163 74	
Other items,	220 25	
Balance June 30, 1916,	26,215 32	
	<hr/>	
	\$81,843 47	\$81,843 47

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Electric plant:	
Lands,	\$2,994,495 89
Buildings,	6,461,638 33
Steam plant,	5,535,876 75
Electric plant,	6,926,319 38
Overhead lines,	6,436,912 76
Underground conduits,	4,718,529 86
Underground wires and cables,	8,365,197 76
Transformers,	824,374 93
Meters,	1,535,707 86
Street lamps and fixtures,	401,508 69
	<hr/>
	\$44,200,562 21
Other assets:	
Properties purchased,	\$669,242 52
Permanent investments,	1,304,840 12
Cash,	489,388 00
Notes receivable,	2,376 24
Due for electricity,	737,276 29
Sundry accounts due the company,	112,596 49
Electric fuel on hand,	127,079 40
Motors on hand,	1,186 33
Other electric materials and supplies on hand,	777,441 50
Stable and garage equipment,	401,684 91
Sinking fund,	21,018 33
	<hr/>
	4,644,130 13
Total assets as per books of the company,	\$48,844,692 34

LIABILITIES.

Capital stock, common,	\$22,518,200 00
Bonds issued,	1,405,000 00
Coupon notes,	28,500 00
Other notes payable,	4,980,000 00
Unpaid bills,	166,633 90
Deposits by customers,	64,191 30
Unpaid dividends,	675,546 00
Interest accrued but not due,	81,858 93
Premium realized on stock issues,	17,906,896 61
Reserves,	862,853 49
	<hr/>
Total liabilities as per books of the company,	\$48,689,680 23
Profit and loss balance,	155,012 11
	<hr/>
Total credits,	\$48,844,692 34

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,464,079 99	
For current bought,	74 77	
distribution,	967,886 49	
management,	1,048,684 93	
taxes,	954,760 24	
incidentals,	215,128 84	
	<hr/>	
	\$4,650,615 26	

	DR.	CR.
Income from sale of electricity,		\$8,302,814 55
other sources,		26,021 52
Balance to profit and loss,	\$3,678,220 81	
	<hr/>	<hr/>
	\$8,328,836 07	\$8,328,836 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$127,275 08
Balance of manufacturing account,		3,678,220 81
Interest received,		21,013 56
Jobbing,		22,938 86
Other items of income,		81,015 36
Interest paid,	\$297,248 46	
Dividends declared,	2,702,184 00	
License payments,	75,000 00	
Properties purchased,	100,000 00	
Reserve fund,	600,000 00	
Other items,	1,019 10	
Balance June 30, 1916,	155,012 11	
	<hr/>	<hr/>
	\$3,930,463 67	\$3,930,463 67

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Electric plant:		
Lands and buildings,	\$383,868 47	
Steam plant,	433,498 42	
Electric plant,	319,453 03	
Overhead lines,	538,770 97	
Underground conduits, wires and cables,	191,212 24	
Transformers,	85,858 83	
Meters,	77,342 82	
Street lamps and fixtures,	35,963 94	
	<hr/>	\$2,065,968 72
Other assets:		
Cash,	\$47,202 46	
Notes receivable,	85 00	
Due for gas,	65 69	
Due for electricity,	47,406 95	
Sundry accounts due the company,	21,271 69	
Electric fuel on hand,	6,126 60	
Electric tools and implements,	3,542 22	
Other electric materials and supplies on hand,	73,901 36	
Stable and garage equipment,	11,305 95	
Office furniture,	1,642 69	
Insurance,	4,822 60	
Investments,	6,800 00	
Interest prepaid,	724 30	
Construction bills prepaid,	50,334 69	
	<hr/>	275,232 20
Total assets as per books of the company,		\$2,341,200 92

LIABILITIES.

Capital stock, common,	\$1,476,000 00
Bonds of Bridgewater Electric Co.,	15,000 00
Bonds issued,	200,000 00
Coupon notes,	20,000 00
Other notes payable,	50,000 00
Unpaid bills,	29,901 79
Deposits by customers,	677 52
Interest accrued but not due,	1,229 16
Premium realized on stock issues,	238,956 00
Reserves,	56,666 66
Amounts due from the company, not included above,	3,118 99
Taxes accrued and not due,	27,107 86
Total liabilities as per books of the company,	\$2,118,657 98
Profit and loss balance,	222,542 94
Total credits,	\$2,341,200 92

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$735 65	
For distribution,	59 25	
management,	201 77	
taxes,	135 69	
incidentals,	24 20	
	<hr/>	
	\$1,156 56	
Operating expenses (electric):		
At station,	\$175,802 39	
For distribution,	63,505 49	
management,	69,575 26	
taxes,	55,292 20	
incidentals,	10,029 91	
	<hr/>	
	374,205 25	
Income from sale of gas,		\$1,790 66
sale of electricity,		588,994 23
other sources (electric),		1,163 81
Balance to profit and loss:		
Gas,	634 10	
Electric,	215,952 79	
	<hr/>	
	\$591,948 70	\$591,948 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$268,315 54
Balance of gas manufacturing account,		634 10
Balance of electric manufacturing account,		215,952 79
Interest received,		422 54
Rents,		1,346 71
Jobbing,		4,588 97
Interest paid,	\$16,266 19	
Dividends declared,	109,270 00	
Coupon note sinking fund,	5,000 00	
Depreciation fund,	137,394 96	
Other items,	786 56	
Balance June 30, 1916,	222,542 94	
	<hr/>	
	\$491,260 65	\$491,260 65

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$149,452	90
Buildings,	312,108	30
Steam plant,	397,857	34
Electric plant,	222,939	08
Overhead lines,	402,224	00
Underground conduits,	271,174	15
Underground wires and cables,	393,716	16
Transformers,	72,880	13
Meters,	80,030	29
Street lamps and fixtures,	36,027	19
		<hr/>
		\$2,338,409 54
Other assets:		
Work in process,	\$14,372	93
Cash,	51,540	38
Notes receivable,	8,431	06
Due for electricity,	35,965	97
Sundry accounts due the company,	14,017	15
Electric fuel on hand,	25,707	59
Motors on hand,	2,354	59
Electric fixtures on hand,	1,615	01
Electric tools and implements,	6,739	73
Other electric materials and supplies on hand,	54,956	71
Stable and garage equipment,	5,509	37
Office furniture,	10,715	18
Insurance and interest prepaid,	4,559	53
Suspended items,	12,116	46
		<hr/>
		248,601 66
Total assets as per books of the company,	\$2,587,011	20

LIABILITIES.

Capital stock, common,	\$1,400,000	00
Notes payable,	400,000	00
Unpaid bills,	41,213	87
Deposits by customers,	863	00
Unpaid dividends,	28,000	00
Premium realized on stock issues,	445,000	00
Depreciation reserve,	156,066	46
Other reserves,	3,720	35
Taxes accrued,	13,837	78
		<hr/>
Total liabilities as per books of the company,	\$2,488,701	46
Profit and loss balance,	98,309	74
		<hr/>
Total credits,	\$2,587,011	20

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station,	\$101,688	30	
For current bought,	393	20	
distribution,	64,324	00	

Operating expenses — *Concluded.*

	DR.	CR.
For management,	\$54,114 25	
taxes,	54,171 67	
incidentals,	6,402 72	
	<hr/>	
	\$281,094 14	
Income from sale of electricity,		\$484,334 47
Balance to profit and loss,	203,240 33	
	<hr/>	<hr/>
	\$484,334 47	\$484,334 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$86,492 01
Balance of manufacturing account,		203,240 33
Interest received,		931 65
Rents,		2,350 96
Jobbing,		1,720 82
Interest paid,	\$16,224 42	
Dividends declared,	111,442 00	
Reserve fund,	67,858 30	
Other items,	901 31	
Balance June 30, 1916,	98,309 74	
	<hr/>	<hr/>
	\$294,735 77	\$294,735 77

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$475,400 08	
Machinery and equipment,	853,657 52	
Mains,	515,840 35	
Services,	70,368 44	
Meters,	148,026 31	
	<hr/>	\$2,063,292 70

Other assets:

Office building,	\$57,842 38	
Cash,	100,802 38	
Notes receivable,	1,914 98	
Due for gas,	36,301 56	
Sundry accounts due the company,	26,095 71	
Gas coal on hand,	41,949 35	
Coke on hand,	7,786 73	
Tar on hand,	5,276 92	
Enrichers on hand,	3,985 29	
Ammonia on hand,	3,312 82	
Purifying materials on hand,	249 08	
Other gas materials on hand,	35,150 97	
Stoves on hand,	9,580 20	
Stable and garage equipment,	9,143 09	
Office furniture,	3,508 98	
Insurance,	2,315 37	
	<hr/>	345,215 81

Total assets as per books of the company, \$2,408,508 51

LIABILITIES.

Capital stock, common,	\$1,127,000 00
Unpaid bills,	27,578 31
Deposits by customers,	8,005 01
Premium realized on stock issues,	577,348 67
Depreciation reserve,	173,346 76
Amounts due from the company, not included above,	17,953 34

Total liabilities as per books of the company,	\$1,931,232 09
Profit and loss balance,	477,276 42

Total credits,	\$2,408,508 51
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$255,064 34	
distribution,	62,672 39	
management,	49,389 05	
taxes,	69,779 78	
incidentals,	8,864 16	
	<hr/>	
	\$445,769 72	
Income from sale of gas,		\$530,592 48
residuals,		105,496 32
other sources,		259 80
Balance to profit and loss,	190,578 88	
	<hr/>	
	\$636,348 60	\$636,348 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$480,629 83
Balance of manufacturing account,		190,578 88
Interest received,		947 98
Rents,		784 00
Other items of income,		387 94
Interest paid,	\$342 30	
Dividends declared,	134,838 00	
Depreciation reserve,	60,000 00	
Other items,	871 91	
Balance June 30, 1916,	477,276 42	
	<hr/>	
	\$673,328 63	\$673,328 63

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$92,563 72
Machinery and equipment,	182,710 65
Gas arc lamps,	4,236 32
Mains,	200,075 43
Services,	33,234 56
Meters,	97,622 05
	<hr/>
	\$610,442 73

Electric plant:

Lands and buildings,	\$231,524 54	
Reservoirs, dams and canals,	25,794 55	
Steam plant,	255,645 76	
Electric plant,	123,613 17	
Hydraulic plant equipment,	4,676 42	
Overhead lines,	179,611 26	
Underground conduits, wires and cables,	193,639 38	
Transformers,	39,684 97	
Meters,	35,569 33	
Street lamps,	7,209 81	
		<hr/>
		\$1,096,969 19

Other assets:

Work in process,	\$4,734 70	
Cash,	42,281 33	
Due for gas,	3,927 07	
Due for electricity,	17,054 26	
Sundry accounts due the company,	30,770 07	
Gas coal on hand,	7,899 47	
Coke on hand,	3,652 82	
Tar on hand,	1,142 93	
Enrichers on hand,	1,858 63	
Purifying materials on hand,	323 14	
Other gas materials on hand,	34,386 47	
Stoves on hand,	2,178 60	
Gas tools and implements,	3,250 34	
Electric fuel on hand,	22,298 74	
Motors on hand,	212 80	
Electric tools and implements,	5,452 80	
Other electric materials and supplies on hand,	44,298 04	
Stable and garage equipment,	13,075 79	
Office furniture,	13,499 20	
Investments (real estate),	13,144 00	
		<hr/>
		265,441 20

Total assets as per books of the company, \$1,972,853 12

LIABILITIES.

Capital stock, common,	\$888,000 00	
Coupon notes,	35,000 00	
Other notes payable,	340,000 00	
Unpaid bills,	32,717 18	
Deposits by customers,	3,782 00	
Interest accrued but not due,	1,688 14	
Premium realized on stock issues,	443,100 00	
Depreciation reserve,	32,819 88	
Other reserves,	4,295 82	
Amounts due from the company, not included above,	1,247 90	
Pay roll, liability insurance accrued, not due,	2,855 37	
		<hr/>

Total liabilities as per books of the company, \$1,785,506 29

Profit and loss balance, 187,346 83

Total credits, \$1,972,853 12

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$77,915 11	
For distribution,	22,153 92	
management,	19,507 19	
taxes,	14,839 85	
incidentals,	2,912 44	
	<hr/>	
	\$137,328 51	
Operating expenses (electric):		
At station,	\$73,002 80	
For current bought,	12,939 93	
distribution,	25,136 03	
management,	30,045 53	
taxes,	24,171 12	
incidentals,	5,989 33	
	<hr/>	
	171,284 74	
Income from sale of gas,		\$143,198 82
residuals,		21,735 16
sale of electricity,		259,793 32
other sources (electric),		7,520 26
Balance to profit and loss:		
Gas,	27,605 47	
Electric,	96,028 84	
	<hr/>	
	\$432,247 56	\$432,247 56

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$183,417 94
Balance of gas manufacturing account,		27,605 47
Balance of electric manufacturing account,		96,028 84
Interest received,		811 85
Rents,		144 00
Other items of income,		4,094 03
Interest paid,	\$13,969 84	
Dividends declared,	88,800 00	
Depreciation reserve,	12,990 37	
Enriching coal unaccounted for,	463 06	
Other items,	8,532 03	
Balance June 30, 1916,	187,346 83	
	<hr/>	
	\$312,102 13	\$312,102 13

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Gas plant:	
Mains,	\$62,625 28
Services,	14,048 35
Meters,	18,084 17
	<hr/>
	\$94,757 80

Other assets:

Cash,	\$1,609 38	
Due for gas,	4,906 30	
Sundry accounts due the company,	3,371 87	
Other gas materials, stoves and fixtures on hand,	6,654 22	
Gas tools and implements,	1,283 32	
Stable and garage equipment,	900 00	
Office furniture,	1,811 72	
Reserve fund,	3,004 05	
		<hr/>
		\$23,540 86

Total assets as per books of the company, \$118,298 66

LIABILITIES.

Capital stock, common,	\$75,000 00
Notes payable,	30,000 00
Unpaid bills,	9,273 45
Deposits by customers,	396 79
Interest accrued but not due,	605 32
Reserves,	3,004 05

Total liabilities as per books of the company,	\$118,279 61
Profit and loss balance,	19 05

Total credits, \$118,298 66

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought,	\$25,356 11	
distribution,	6,140 62	
management,	6,146 14	
taxes,	858 86	
incidentals,	1,079 90	
	<hr/>	
	\$39,581 63	
Income from sale of gas,		\$46,752 98
other sources,		717 84
Balance to profit and loss,	7,889 19	
	<hr/>	<hr/>
	\$47,470 82	\$47,470 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$3,204 70	
Balance of manufacturing account,		\$7,889 19
Interest received,		38 22
Jobbing,		172 13
Interest paid,	1,702 30	
Reserve fund,	900 00	
Other items,	2,273 49	
Balance June 30, 1916,	19 05	
	<hr/>	<hr/>
	\$8,099 54	\$8,099 54

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

Additions to property,	\$12,001 71
Cash,	6,785 14
Notes receivable,	10,000 00
Sundry accounts due the company,	1,145 31
Interest earned,	150 00

Total assets as per books of the company, \$30,082 16

LIABILITIES.

Preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

Surplus paid in,	\$27,500 00
Unpaid bills,	50 00
Reserve for dividends, preferred shares due August 1, 1916,	450 00

Total liabilities as per books of the company,	\$28,000 00
Profit and loss balance,	2,082 16

Total credits, \$30,082 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,079 48
Athol Gas and Electric Company, ¹		5,972 70
Interest received,		879 98
Reserve for dividends (June, 1915),		450 00
Dividends declared,	\$5,850 00	
Reserve for dividends,	450 00	
Balance June 30, 1916,	2,082 16	
	<hr/>	<hr/>
	\$8,382 16	\$8,382 16

¹ Operated by the Athol Gas and Electric Company.

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric plant:		
Lands,	\$1,066 85	
Buildings,	720 00	
Electric plant,	2,847 73	
Overhead lines,	51,694 51	
Transformers,	4,906 90	
Meters,	6,139 62	
	<hr/>	\$67,375 61
Other assets:		
Millers Falls Water Supply District,	\$16,350 00	
Cash,	1,410 85	
Due for electricity,	2,938 88	
Sundry accounts due the company,	2,160 10	
Other electric materials and supplies on hand,	4,543 78	
Office furniture,	717 50	
Prepaid accounts,	1,420 59	
	<hr/>	29,541 70
Total assets as per books of the company,		<hr/> \$96,917 31

LIABILITIES.

Capital stock, common,	\$40,000 00
Notes payable,	29,000 00
Unpaid bills,	2,977 83
Unpaid dividends,	1,400 00
Millers Falls bond reserve,	16,350 00
Amounts due from the company, not included above,	1,252 12
	<hr/>
Total liabilities as per books of the company,	\$90,979 95
Profit and loss balance,	5,937 36
	<hr/>
Total credits,	\$96,917 31

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$17,205 88	
distribution,	5,469 61	
management,	4,633 13	
taxes,	1,233 17	
incidentals,	804 24	
	<hr/>	\$29,346 03
Income from sale of electricity,		\$37,919 74
Balance to profit and loss,	8,573 71	
	<hr/>	<hr/>
	\$37,919 74	\$37,919 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$4,854 57
Balance of manufacturing account,		8,573 71
Jobbing,		2,031 23
Interest paid,	\$1,492 09	
Dividends declared,	2,800 00	
Depreciation,	2,737 87	
Other items,	2,492 19	
Balance June 30, 1916,	5,937 36	
	<hr/>	<hr/>
	\$15,459 51	\$15,459 51

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$28,111 07	
Gas engine plant,	46,125 00	
Electric plant,	21,387 96	
Overhead lines,	198,807 50	
Transformers,	24,172 17	
Meters,	34,053 90	
	<hr/>	\$352,657 60
Other assets:		
Cash,	\$4,391 47	
Due for electricity,	11,781 02	
Sundry accounts due the company,	4,752 16	
Electric fuel on hand,	300 26	
Electric tools and implements,	2,151 07	
Other electric materials and supplies on hand,	4,133 68	
Office furniture,	2,614 74	
Prepaid operating expenses,	2,315 39	
Investments (real estate),	575 00	
	<hr/>	33,014 79
Total assets as per books of the company,		<hr/> \$385,672 39

LIABILITIES.

Capital stock, common,	\$141,300 00
Capital stock, preferred,	141,300 00
Notes payable,	25,000 00
Unpaid bills,	11,797 01
Deposits by customers,	965 74
Unpaid dividends,	9,184 50
Interest accrued but not due,	595 24
Premium realized on stock issues,	36,270 00
Depreciation reserve,	1,421 28
Other reserves,	10,371 91
	<hr/>
Total liabilities as per books of the company,	\$378,205 68
Profit and loss balance,	7,466 71
	<hr/>
Total credits,	\$385,672 39

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$4,374 70	
For current bought,	53,108 07	
distribution,	13,612 24	
management,	13,854 90	
taxes,	6,600 00	
incidentals,	2,691 73	
	<hr/>	
	\$94,241 64	
Income from sale of electricity,		\$121,878 93
other sources,		3,728 54
Balance to profit and loss,	31,365 83	
	<hr/>	<hr/>
	\$125,607 47	\$125,607 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$7,466 71
Balance of manufacturing account,		31,365 83
Interest received,		33 97
Jobbing,		545 54
Interest paid,	\$1,607 72	
Dividends declared,	18,165 50	
Depreciation reserve,	5,185 99	
Special reserve,	6,986 13	
Balance June 30, 1916,	7,466 71	
	<hr/>	<hr/>
	\$39,412 05	\$39,412 05

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$12,869 60	
Machinery and equipment,	46,046 01	
Mains,	99,557 66	
Services,	46,451 65	
Meters,	14,446 79	
	<hr/>	\$219,371 71
Other assets:		
Gas street lamps and fixtures,	\$2,742 30	
Gas arc lamps,	207 28	
Cash,	3,780 25	
Work in process,	10,143 99	
Due for gas,	2,524 48	
Sundry accounts due the company,	2,724 32	
Coal on hand,	1,640 48	
Enrichers on hand,	1,272 57	
Purifying materials on hand,	588 96	
Other gas materials on hand,	7,386 45	
Stoves,	6,774 20	
Gas tools and implements,	741 12	

Other assets — *Concluded.*

Stable and garage equipment,	\$203 49	
Office furniture,	2,422 43	
Reserve fund,	600 00	
Interest prepaid,	453 46	
Insurance,	590 12	
Taxes prepaid,	9 53	
		<hr/>
		\$44,811 43

Total assets as per books of the company,	\$264,177 14
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* LIABILITIES.

Capital stock, common,	\$140,000 00
Notes payable,	101,000 00
Unpaid bills,	6,689 50
Deposits by customers,	5 00
Interest accrued but not due,	865 91
Premium realized on stock issues,	4,200 00
Reserves,	816 66
Amounts due from the company, not included above,	1,170 86

Total liabilities as per books of the company,	\$254,747 93
Profit and loss balance,	9,429 21

Total credits,	\$264,177 14
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$9,167 95	
For distribution,	2,159 65	
management,	1,248 92	
taxes,	2,645 41	
incidentals,	508 05	
	<hr/>	
	\$15,729 98	
Income from sale of gas,		\$25,874 95
other sources,		932 31
Balance to profit and loss,	11,077 28	
	<hr/>	
	\$26,807 26	\$26,807 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$10,033 05
Balance of manufacturing account,		11,077 28
Interest received,		270 22
Jobbing,		608 52
Reserve for dividend June, 1915,		790 42
Interest paid,	\$2,017 06	
Dividends declared,	9,721 25	
Reserve for dividend,	816 66	
Other items,	795 31	
Balance June 30, 1916,	9,429 21	
	<hr/>	
	\$22,779 49	\$22,779 49

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$106,184 81
Steam plant,	94,225 95
Electric plant,	57,443 28
Overhead lines,	150,427 09
Underground conduits,	49,798 21
Underground wires and cables,	40,683 46
Transformers,	30,235 98
Meters,	40,471 71
Street lamps and fixtures,	919 17

\$570,389 66

Other assets:

Cash,	\$28,084 27
Due for electricity,	14,755 90
Sundry accounts due the company,	1,088 51
Electric fuel on hand,	3,204 00
Motors on hand,	30 00
Electric fixtures on hand,	1,677 12
Electric tools and implements,	946 26
Stable and garage equipment,	2,250 00
Office furniture,	2,769 63
Sinking fund,	24,135 58

78,941 27

Total assets as per books of the company, \$649,330 93

LIABILITIES.

Capital stock, common,	\$314,200 00
Bonds issued,	48,000 00
Notes payable,	22,000 00
Unpaid bills,	2,513 92
Deposits by customers,	341 89
Interest accrued but not due,	1,000 00
Premium realized on stock issues,	33,840 00

Total liabilities as per books of the company, \$421,895 81

Profit and loss balance, 227,435 12

Total credits, \$649,330 93

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$32,569 38	
For distribution,	28,697 12	
management,	10,337 54	
taxes,	10,451 20	
incidentals,	4,493 45	
	<hr/>	
	\$86,548 69	
Income from sale of electricity,		\$140,441 14
Balance to profit and loss,	53,892 45	
	<hr/>	<hr/>
	\$140,441 14	\$140,441 14

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$215,697 19
Balance of manufacturing account,		53,892 45
Interest received,		1,881 33
Rents,		750 33
Jobbing,		228 02
Interest paid,	\$2,976 04	
Dividends declared,	31,420 00	
Depreciation,	10,000 00	
Other items,	618 16	
Balance June 30, 1916,	227,435 12	
	<hr/>	<hr/>
	\$272,449 32	\$272,449 32

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$10,000 00	
Buildings,	42,955 29	
Machinery and equipment,	31,940 47	
Holdings,	30,222 00	
Mains,	127,291 42	
Services,	4,656 06	
Meters,	26,585 63	
	<hr/>	\$273,650 87
Other assets:		
Office building,	\$17,500 00	
Gas arc lamps,	823 86	
Cash,	1,099 00	
Due for gas,	8,289 10	
Sundry accounts due the company,	13,266 02	
Gas coal on hand,	9,435 69	
Tar on hand,	162 60	
Enrichers on hand,	1,401 18	
Other gas materials on hand,	10,068 54	
Gas tools and implements,	841 11	
Stable and garage equipment,	1,496 61	
Office furniture,	1,259 45	
Investments (real estate),	5,000 00	
	<hr/>	70,643 16
Total assets as per books of the company,		\$344,294 03

LIABILITIES.

Capital stock, common,	\$210,000 00
Notes payable,	20,500 00
Unpaid bills,	1,413 42
Deposits by customers,	190 00
Unpaid dividends,	8,400 00

Interest accrued but not due,	\$4 53
Premium realized on stock issues,	90,000 00
Amounts due from the company, not included above,	4,727 12

Total liabilities as per books of the company,	\$335,235 07
Profit and loss balance,	9,058 96

Total credits,	\$344,294 03
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$31,247 75	
For distribution,	6,654 40	
management,	14,801 92	
taxes,	7,558 56	
incidentals,	2,501 73	
	<u>\$62,764 36</u>	
Income from sale of gas,		\$88,264 96
residuals,		12 48
other sources,		1,745 15
Balance to profit and loss,	27,258 23	
	<u>\$90,022 59</u>	<u>\$90,022 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$12,008 00
Balance of manufacturing account,		27,258 23
Interest received,		78 73
Rents,		827 00
Jobbing,		816 03
Main Street property,		17,500 00
Other items of income,		1,411 64
Interest paid,	\$6,665 16	
Dividends declared,	18,150 00	
Depreciation,	4,800 00	
Amount to stock premium,	20,000 00	
Other items,	1,225 51	
Balance June 30, 1916,	9,058 96	
	<u>\$59,899 63</u>	<u>\$59,899 63</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Buildings,	\$50,135 73
Electric plant,	40,467 50
Overhead lines,	69,064 68
Transformers,	13,401 27
Meters,	11,182 91
	<u>\$184,252 09</u>

Other assets:

Cash,	\$15,451 70	
Notes receivable,	150 00	
Due for electricity,	4,926 40	
Sundry accounts due the company,	1,018 61	
Electric tools and implements,	1,981 17	
Other electric materials and supplies on hand,	6,376 50	
Stable and garage equipment,	2,393 53	
Office furniture,	608 53	
Reserve fund,	7,330 00	
Prepaid interest,	100 00	
Insurance,	25 15	
Prepaid taxes,	7 81	
Prepaid accounts,	17 15	
		<u>\$40,386 55</u>
Total assets as per books of the company,		\$224,638 64

LIABILITIES.

Capital stock, common,	\$125,000 00	
Notes payable,	33,000 00	
Unpaid bills,	5,838 70	
Interest accrued but not due,	203 36	
Reserves,	500 00	
Amounts due from the company, not included above,	1,911 00	
		<u>\$166,458 06</u>
Total liabilities as per books of the company,		58,180 58
Profit and loss balance,		
		<u>\$224,638 64</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$3,912 11	
For current bought,	2,617 37	
distribution,	5,040 87	
management,	7,586 43	
taxes,	4,367 68	
incidentals,	1,107 56	
	<u>\$24,632 02</u>	
Income from sale of electricity,		\$48,958 39
Balance to profit and loss,	24,326 37	
	<u>\$48,958 39</u>	<u>\$48,958 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$59,415 30
Balance of manufacturing account,		24,326 37
Interest received,		73 46
Jobbing,		370 29
Interest paid,	\$892 45	
Dividends declared,	12,500 00	
Depreciation,	7,330 00	
Reserve for bad debts,	500 00	
Other items,	4,782 39	
Balance June 30, 1916,	58,108 58	
	<u>\$84,185 42</u>	<u>\$84,185 42</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$63,799 82	
Buildings,	141,354 13	
Reservoirs, dams and canals,	218,162 50	
Steam plant,	150,168 54	
Electric plant,	160,532 13	
Hydraulic plant equipment,	42,135 76	
Overhead lines,	323,155 47	
Underground wires and cables,	32,419 88	
Transformers,	37,388 32	
Meters,	41,068 79	
Street lamps and fixtures,	5,897 72	
		<u>\$1,216,083 06</u>

Other assets:

Cash,	\$8,185 64	
Due for electricity,	24,695 80	
Sundry accounts due the company,	8,868 60	
Electric fuel on hand,	5,589 14	
Electric tools and implements,	5,594 61	
Other electric materials and supplies on hand,	52,195 04	
Stable and garage equipment,	25,807 23	
Office furniture,	3,400 00	
Insurance and interest prepaid,	2,741 63	
Investments,	1,000 00	
		<u>138,077 69</u>

Total assets as per books of the company, \$1,354,160 75

LIABILITIES.

Capital stock, common,	\$1,000,000 00	
Bonds issued,	100,000 00	
Notes payable,	115,000 00	
Unpaid bills,	15,336 32	
Deposits by customers,	95 00	
Interest due but not paid,	314 13	
Interest accrued but not due,	2,199 99	
Accrued taxes, insurance and general expenses,	10,785 18	

Total liabilities as per books of the company, \$1,243,730 62

Profit and loss balance, 110,430 13

Total credits, \$1,354,160 75

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$18,792 94	
For current bought,	31,122 22	
distribution,	34,992 34	
management,	31,104 69	
taxes,	20,419 48	
incidentals,	7,099 54	
	<u>\$143,531 21</u>	

	Dr.	Cr.
Income from sale of electricity,		\$269,699 45
other sources,		9 90
Balance to profit and loss,	\$126,178 14	
	<hr/>	<hr/>
	\$269,709 35	\$269,709 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$69,654 85
Balance of manufacturing account,		126,178 14
Interest received,		165 34
Rents,		485 45
Jobbing,		424 17
Other items of income,		204 67
Interest paid,	\$13,841 49	
Dividends declared,	48,750 00	
Depreciation,	22,480 21	
Other items,	1,610 79	
Balance June 30, 1916,	110,430 13	
	<hr/>	<hr/>
	\$197,112 62	\$197,112 62

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$52,139 83	
Machinery, equipment and holders,	74,857 19	
Mains,	99,892 89	
Services,	60,548 40	
Meters,	30,475 43	
	<hr/>	\$317,913 74
Other assets:		
Cash,	\$4,612 14	
Due for gas,	5,625 19	
Sundry accounts due the company,	4,599 99	
Gas coal on hand,	1,941 19	
Coke on hand,	167 99	
Tar on hand,	3,191 60	
Enrichers on hand,	948 00	
Purifying materials on hand,	497 01	
Other gas materials on hand,	9,824 21	
Stoves on hand,	4,411 21	
Stable and garage equipment,	382 50	
Office furniture,	568 72	
Interest prepaid,	1,349 66	
Taxes prepaid,	20 65	
Insurance,	160 11	
	<hr/>	38,300 17
Total assets as per books of the company,		\$356,213 91

LIABILITIES.

Capital stock, common,	\$83,000 00
Capital stock, preferred,	83,000 00
Bonds issued,	75,000 00
Notes payable,	110,000 00
Unpaid bills,	2,063 74
Interest due but not paid,	25 00
Interest accrued but not due,	1,829 74
Amounts due from the company, not included above,	1,259 77

Total liabilities as per books of the company,	\$356,178 25
Profit and loss balance,	35 66

Total credits,	\$356,213 91
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$23,346 68	
For distribution,	6,055 20	
management,	5,735 56	
taxes,	3,332 24	
incidentals,	494 80	
	\$38,965 48	
Income from sale of gas,		\$58,418 55
Balance to profit and loss,	19,453 07	
	\$58,418 55	\$58,418 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$3,389 53	
Balance of manufacturing account,		\$19,453 07
Jobbing,		2,407 49
Other items of income,		69 10
Interest paid,	9,241 07	
Dividends declared,	8,715 00	
Depreciation,	44 58	
Other items,	503 82	
Balance June 30, 1916,	35 66	
	\$21,929 66	\$21,929 66

GREGORY, JOSIAH D.

(Princeton.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$313 65	
For management,	25 00	
taxes,	1 60	
	\$340 25	
Income from sale of gas,		\$391 82
Balance to profit and loss,	51 57	
	\$391 82	\$391 82

HADLEY LIGHTING COMPANY.

ASSETS.

Gas plant:		
Lands,	\$50 00	
Buildings,	395 91	
Machinery and equipment,	708 88	
Mains,	403 45	
Meters,	92 95	
	<hr/>	\$1,651 19
Other assets:		
Cash,	\$141 75	
Due for gas,	67 39	
Other gas materials on hand,	37 80	
Gas fixtures on hand,	75	
	<hr/>	247 69
Total assets as per books of the company,		\$1,898 88

LIABILITIES.

Capital stock, common,	\$1,750 00
Total liabilities as per books of the company,	\$1,750 00
Profit and loss balance,	148 88
Total credits,	\$1,898 88

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$245 57	
For management,	29 38	
taxes,	12 59	
	<hr/>	\$287 54
Income from sale of gas,		\$375 37
Balance to profit and loss,	87 83	
	<hr/>	<hr/>
	\$375 37	\$375 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$117 30
Balance of gas manufacturing account,		87 83
Jobbing,		1 65
Depreciation,	\$50 00	
Other items,	7 90	
Balance June 30, 1916,	148 88	
	<hr/>	<hr/>
	\$206 78	\$206 78

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$4,621 87	
Buildings,	3,267 34	
Overhead lines,	26,666 73	
Transformers,	1,241 08	
Meters,	947 25	
Street lamps and fixtures,	1,017 29	
		<hr/>
		\$37,761 56

Other assets:

Cash,	\$1,230 18	
Due for electricity,	365 91	
Sundry accounts due the company,	46 41	
Electric tools and implements,	51 25	
Other electric materials and supplies on hand,	330 09	
Office furniture,	5 99	
		<hr/>
		2,029 83

Total assets as per books of the company,	\$39,791 39
Profit and loss balance,	1,697 33
	<hr/>

Total debits,	\$41,488 72
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LIABILITIES.

Capital stock, common,	\$12,000 00
Notes payable,	27,000 00
Unpaid bills,	89 65
Amounts due from the company, not included above,	2,399 07
	<hr/>

Total liabilities as per books of the company,	\$41,488 72
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$45 03	
For current bought,	1,160 72	
distribution,	981 18	
management,	893 65	
taxes,	162 45	
incidentals,	33 07	
	<hr/>	
	\$3,276 10	
Income from sale of electricity,		\$4,266 54
other sources,		1,346 57
Balance to profit and loss,	2,337 01	
	<hr/>	
	\$5,613 11	\$5,613 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$2,266 49	
Balance of manufacturing account,		\$2,337 01
Interest received,		1 97
Other items of income,		9 96

	Dr.	Cr.
Interest paid,	\$1,677 49	
Depreciation,	102 29	
Balance June 30, 1916,		\$1,697 33
	<hr/>	<hr/>
	\$4,046 27	\$4,046 27

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$70,488 60	
Buildings,	181,908 25	
Reservoirs, dams and canals,	312,757 42	
Steam plant,	104,138 38	
Overhead lines,	164,855 76	
Underground conduits,	83,558 88	
Underground wires and cables,	101,395 15	
Transformers,	72,667 90	
Meters,	64,132 87	
Street lamps and fixtures,	7,843 44	
	<hr/>	\$1,163,746 65

Other assets:

Office building,	\$54,479 88	
Work in process,	2,520 22	
Cash,	68,127 79	
Due for electricity,	13,462 54	
Sundry accounts due the company,	6,723 68	
Electric fuel on hand,	18,607 99	
Motors on hand,	598 66	
Electric fixtures on hand,	1,681 35	
Electric tools and implements,	6,687 13	
Other electric materials and supplies on hand,	43,038 48	
Stable and garage equipment,	7,334 57	
Office furniture,	8,443 32	
Investments (real estate),	23,181 04	
	<hr/>	254,886 65

Total assets as per books of the company, \$1,418,633 30

LIABILITIES.

Capital stock, common,	\$770,700 00	
Bonds issued,	85,000 00	
Notes payable,	130,000 00	
Unpaid bills,	15,556 29	
Deposits by customers,	6,676 00	
Interest accrued but not due,	1,030 82	
Premium realized on stock issues,	239,940 00	
Depreciation reserve,	54,314 64	
Other reserves,	1,503 58	
Amounts due from the company, not included above,	2,944 58	

Total liabilities as per books of the company, \$1,307,665 91

Profit and loss balance, 110,967 39

Total credits, \$1,418,633 30

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$76,196 85	
For distribution,	31,539 29	
management,	41,745 67	
taxes,	28,833 98	
incidentals,	6,648 42	
	<hr/>	
	\$184,964 21	
Income from sale of electricity,		\$322,252 85
other sources,		24 35
Balance to profit and loss,	137,312 99	
	<hr/>	<hr/>
	\$322,277 20	\$322,277 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$91,624 99
Balance of manufacturing account,		137,312 99
Interest received,		804 96
Rents,		2,175 68
Reserve for repairs of garage equipment,		109 82
Other items of income,		769 10
Interest paid,	\$9,739 01	
Dividends declared,	77,070 00	
Depreciation reserve,	34,183 46	
Other items,	837 68	
Balance June 30, 1916,	110,967 39	
	<hr/>	<hr/>
	\$232,797 54	\$232,797 54

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$61,290 36	
Buildings,	117,748 63	
Machinery, equipment and holders,	284,424 58	
Mains,	393,569 92	
Services,	94,884 38	
Meters,	99,450 73	
	<hr/>	\$1,051,368 60
Other assets:		
Cash,	\$32,994 67	
Due for gas,	13,233 44	
Sundry accounts due the company,	12,631 90	
Gas coal on hand,	10,181 82	
Coke on hand,	297 31	
Tar on hand,	4,353 60	
Enrichers on hand,	3,091 02	
Gas on hand,	677 35	
Other gas materials on hand,	15,558 91	
Stoves on hand,	7,640 00	

Other assets — *Concluded.*

Gas fixtures on hand,	\$10,039 70	
Gas tools and implements,	816 00	
Other residuals on hand,	729 30	
Stable and garage equipment,	2,903 50	
Office furniture,	281 75	
Insurance,	1,202 31	
		<u>\$116,632 58</u>

Total assets as per books of the company, \$1,168,001 18

LIABILITIES.

Capital stock, common,	\$585,000 00
Unpaid bills,	7,102 76
Deposits by customers,	17,403 70
Depreciation reserve,	124,037 96
Tax liability and amount due customers on prepay meters,	9,649 82

Total liabilities as per books of the company, \$743,194 24
 Profit and loss balance, 424,806 94

Total credits, \$1,168,001 18

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$99,988 36	
For distribution,	24,892 59	
management,	37,026 14	
taxes,	22,839 02	
incidentals,	5,807 99	
	<u>\$190,554 10</u>	
Income from sale of gas,		\$262,984 02
residuals,		2,179 63
other sources,		562 76
Balance to profit and loss,	75,172 31	
	<u>\$265,726 41</u>	<u>\$265,726 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$397,239 93
Balance of manufacturing account,		75,172 31
Interest received,		904 87
Rents,		49 92
Jobbing,		3,745 36
Other items of income,		957 11
Interest paid,	\$609 79	
Dividends declared,	52,652 77	
Balance June 30, 1916,	424,806 94	
	<u>\$478,069 50</u>	<u>\$478,069 50</u>

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

INCOME AND EXPENSES OF ITS ELECTRIC BUSINESS.

Operating expenses:	Dr.	Cr.
At station,	\$31,908 18	
For distribution,	413 83	
management,	3,763 05	
taxes,	2,463 97	
incidentals,	1,491 83	
	<hr/>	
	\$40,040 86	
Income from sale of electricity,		\$43,124 71
other sources,		61 80
Balance to profit and loss,	3,145 65	
	<hr/>	<hr/>
	\$43,186 51	\$43,186 51

HOWE, J. MURRAY.

(Boston.)

MANUFACTURING ACCOUNT TO OCTOBER 31, 1915.

Operating expenses:	Dr.	Cr.
At station,	\$1,777 95	
For management,	56 46	
	<hr/>	
	\$1,834 41	
Income from sale of electricity,		\$1,129 18
other sources,		400 00
Balance to profit and loss,		305 23
	<hr/>	<hr/>
	\$1,834 41	\$1,834 41

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,458 00	
Electric plant,	656 10	
Overhead lines,	1,149 55	
Meters,	539 20	
	<hr/>	
		\$3,802 85
Other assets:		
Cash,	\$4,225 85	
Notes receivable,	1,200 00	
Due for electricity,	346 47	
Sundry accounts due the company,	25 80	
Other electric materials and supplies on hand,	75 00	
	<hr/>	
		5,873 12
Total assets as per books of the company,		<hr/>
		\$9,675 97

LIABILITIES.

Capital stock, common,	\$5,000 00
Unpaid bills,	191 80
Reserves,	3,500 00
<hr/>	
Total liabilities as per books of the company,	\$8,691 80
Profit and loss balance,	984 17
<hr/>	
Total credits,	\$9,675 97

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$970 14	
For distribution,	223 95	
management,	141 40	
taxes,	124 23	
incidentals,	95 80	
	<hr/>	
	\$1,555 52	
Income from sale of electricity,		\$2,433 09
other sources,		200 00
Balance to profit and loss,	1,077 57	
	<hr/>	<hr/>
	\$2,633 09	\$2,633 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$3,966 53
Balance of manufacturing account,		1,077 57
Interest received,		225 34
Jobbing,		20 47
Dividends declared,	\$300 00	
Depreciation,	422 54	
Reserve fund,	3,500 00	
Other items,	83 20	
Balance June 30, 1916,	984 17	
	<hr/>	<hr/>
	\$5,289 91	\$5,289 91

HYANNIS LIGHTING COMPANY.

(Eugene Carpenter, Proprietor.)

ASSETS.

Gas plant:	
Lands,	\$100 00
Buildings,	276 40
Machinery and equipment,	1,492 67
Mains,	4,204 02
Services,	485 90
Meters,	422 40
	<hr/>
	\$6,981 39

Other assets:

Cash,	\$241 07	
Due for gas,	1,260 23	
Sundry accounts due the company,	1,030 18	
Other gas materials on hand,	135 75	
	<hr/>	\$2,667 23
Total assets as per books of the company,		\$9,648 62

LIABILITIES.

Capital invested,	\$6,270 70	
Unpaid bills,	2 75	
Amounts due from the company, not included above,	3,206 38	
	<hr/>	
Total liabilities as per books of the company,	\$9,479 83	
Profit and loss balance,	168 79	
	<hr/>	
Total credits,		\$9,648 62

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$1,761 75	
For distribution,	337 53	
taxes,	38 85	
incidentals,	40 21	
	<hr/>	
	\$2,178 34	
Income from sale of gas,		\$1,073 38
Balance to profit and loss,		1,104 96
	<hr/>	<hr/>
	\$2,178 34	\$2,178 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,273 75
Balance of manufacturing account,	\$1,104 96	
Balance June 30, 1916,	168 79	
	<hr/>	<hr/>
	\$1,273 75	\$1,273 75

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,875 00	
Machinery and equipment,	13,391 92	
Mains,	7,967 00	
Meters,	3,348 31	
	<hr/>	\$28,582 23
Other assets:		
Cash,	\$4 17	
Due for gas,	4,982 65	
Gas coal on hand,	132 25	
Enrichers on hand,	143 75	
Office furniture,	29 50	
Investments (real estate),	1,200 00	
	<hr/>	6,492 32
Total assets as per books of the company,		\$35,074 55

LIABILITIES.

Capital stock, common,	\$16,000 00
Notes payable,	14,800 00
Unpaid bills,	1,492 23
Unpaid dividends,	387 50
Total liabilities as per books of the company,	\$32,679 73
Profit and loss balance,	2,394 82
Total credits,	\$35,074 55

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$2,737 29	
For distribution,	80 00	
management,	1,261 04	
taxes,	388 79	
	<hr/>	
	\$4,467 12	
Income from sale of gas,		\$4,942 39
Balance to profit and loss,	475 27	
	<hr/>	<hr/>
	\$4,942 39	\$4,942 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$3,253 99
Balance of manufacturing account,		475 27
Rents,		222 00
Other items of income,		75 84
Interest paid,	\$876 43	
Dividends declared,	480 00	
Other items,	275 85	
Balance June 30, 1916,	2,394 82	
	<hr/>	<hr/>
	\$4,027 10	\$4,027 10

LAWRENCE GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$447,957 55	
Machinery, equipment and holders,	767,426 17	
Mains and services,	767,602 88	
Meters,	180,417 96	
	<hr/>	\$2,163,404 56
Electric plant:		
Substation,	\$23,993 81	
Power plant,	763,591 61	
Steam plant,	76,766 26	
Andover electric plant,	113,224 57	
Electric plant,	185,408 07	
Overhead lines,	427,820 19	
Underground conduits,	146,596 27	
Transformers,	51,232 91	
Meters,	65,480 41	
Street lamps and fixtures,	39,543 71	
	<hr/>	1,893,657 81

Other assets:

Office building,	\$50,118 10	
Other permanent structures,	49,700 82	
Cash,	115,075 55	
Due for gas,	79,832 02	
Due for electricity,	46,354 00	
Sundry accounts due the company,	53,508 65	
Gas coal on hand,	51,618 74	
Coke on hand,	4,217 86	
Tar on hand,	6,570 16	
Ammonia on hand,	4,244 44	
Enrichers on hand,	5,041 71	
Purifying materials on hand,	1,520 40	
Other gas materials on hand,	28,906 47	
Stoves on hand,	7,118 59	
Gas fixtures on hand,	3,610 60	
Electric fuel on hand,	10,669 87	
Motors on hand,	13,558 25	
Other electric materials and supplies on hand,	36,011 53	
Stable and garage equipment,	27,371 72	
Office furniture,	13,449 22	
Insurance,	5,850 00	
		\$614,348 70
Total assets as per books of the company,		\$4,671,411 07

LIABILITIES.

Capital stock, common,	\$2,500,000 00	
Bonds issued,	300,000 00	
Notes payable,	494,000 00	
Unpaid bills,	49,346 23	
Deposits by customers,	24,406 00	
Interest accrued but not due,	10,441 67	
Premium realized on stock issues,	655,046 63	
Depreciation reserve,	115,421 10	
Other reserves,	32,753 42	
Total liabilities as per books of the company,		\$4,181,415 05
Profit and loss balance,		489,996 02
Total credits,		\$4,671,411.07

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$271,579 91	
For distribution,	44,324 09	
management,	42,656 27	
taxes,	52,101 49	
incidentals,	9,502 32	
		\$420,164 08
Operating expenses (electric):		
At station,	\$82,688 32	
distribution,	51,099 98	
management,	25,593 77	
taxes,	31,363 44	
incidentals,	8,428 16	
		199,173 67

	DR.	CR.
Income from sale of gas,		\$439,953 49
residuals,		80,629 85
sale of electricity,		367,441 74
other sources (electric),		210 17
Balance to profit and loss:		
Gas,	\$100,419 26	
Electric,	168,478 24	
	<hr/>	<hr/>
	\$888,235 25	\$888,235 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$457,848 03
Balance of gas manufacturing account,		100,419 26
Balance of electric manufacturing account,		168,478 24
Interest received,		2,380 01
Rents,		770 86
Jobbing,		292 58
Interest paid,	\$35,717 21	
Dividends declared,	200,000 00	
Other items,	4,475 75	
Balance June 30, 1916,	489,996 02	
	<hr/>	<hr/>
	\$730,188 98	\$730,188 98

LEE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$9,350 00	
Buildings,	3,937 61	
Steam plant,	4,500 00	
Electric plant,	6,500 00	
Overhead lines,	34,537 79	
Transformers,	4,000 00	
Meters,	5,000 00	
	<hr/>	\$67,825 40
Other assets:		
Cash,	\$799 04	
Due for electricity,	4,740 20	
Electric fuel on hand,	1,550 00	
Motors on hand,	200 00	
Electric tools and implements,	407 14	
Other electric materials and supplies on hand,	207 58	
Stable and garage equipment,	200 00	
Office furniture,	143 00	
	<hr/>	8,246 96
Total assets as per books of the company,		\$76,072 36

LIABILITIES.

Capital stock, common,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	6,000 00

Interest accrued but not due,	\$435 00
Amounts due from the company, not included above,	37 50
<hr/>	
Total liabilities as per books of the company,	\$66,472 50
Profit and loss account,	9,599 86
<hr/>	
Total credits,	\$76,072 36

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$3,147 29	
For current bought,	9,034 80	
distribution,	3,130 46	
management,	2,383 16	
taxes,	703 29	
incidentals,	855 63	
	<hr/>	
	\$19,254 63	
Income from sale of electricity,		\$25,632 44
Balance to profit and loss,	6,377 81	
	<hr/>	<hr/>
	\$25,632 44	\$25,632 44

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$10,056 25
Balance of manufacturing account,		6,377 81
Interest paid,	\$1,860 38	
Dividends declared,	1,500 00	
Depreciation,	3,411 11	
Other items,	62 71	
Balance June 30, 1916,	9,599 86	
	<hr/>	<hr/>
	\$16,434 06	\$16,434 06

LENOX ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$2,000 00	
Buildings,	13,209 49	
Overhead lines,	1,271 68	
Underground wires and cables,	43,671 48	
Transformers,	3,496 59	
Meters,	3,315 16	
	<hr/>	\$66,964 40
Other assets:		
Cash,	\$37,472 54	
Due for electricity,	3,714 98	
Sundry accounts due the company,	163 19	
Electric tools and implements,	105 00	
Other electric materials and supplies on hand,	4,673 40	

Other assets — *Concluded.*

Office furniture,	\$220 00	
Reserve fund,	6,290 00	
Prepaid interest,	140 00	
Insurance,	105 00	
Investments (securities),	13,979 02	
		<hr/>
		\$66,863 13

Total assets as per books of the company,	\$133,827 53
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LIABILITIES.

Capital stock, common,	\$40,000 00
Notes payable,	40,000 00
Unpaid bills,	3,341 99
Interest accrued but not due,	219 40
Premium realized on stock issues,	5,000 00
Reserves,	1,000 00
Amounts due from the company, not included above,	258 93
	<hr/>

Total liabilities as per books of the company,	\$89,820 32
Profit and loss balance,	44,007 21
	<hr/>

Total credits,	\$133,827 53
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$7,403 13	
distribution,	1,535 78	
management,	2,070 13	
taxes,	1,356 78	
incidentals,	445 76	
	<hr/>	
	\$12,811 58	
Income from sale of electricity,		\$22,256 91
Balance to profit and loss,	9,445 33	
	<hr/>	<hr/>
	\$22,256 91	\$22,256 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$44,847 62
Balance of manufacturing account,		9,445 33
Interest received,		896 15
Rents,		180 00
Other items of income,		299 35
Interest paid,	\$348 90	
Dividends declared,	3,000 00	
Construction charged off,	227 91	
Depreciation,	6,290 00	
Reserve fund,	1,000 00	
Other items,	794 43	
Balance June 30, 1916,	44,007 21	
	<hr/>	<hr/>
	\$55,668 45	\$55,668 45

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$9,125 85
Buildings,	20,978 49
Steam plant,	71,934 06
Electric plant,	56,929 86
Overhead lines,	123,876 10
Transformers,	12,650 92
Meters,	13,002 43
Street lamps and fixtures,	13,950 49

\$322,448 20

Other assets:

Cash,	\$4,135 16
Due for electricity,	9,391 55
Sundry accounts due the company,	3,052 26
Electric fuel on hand,	6,288 08
Electric tools and implements,	790 02
Other electric materials and supplies on hand,	7,815 28
Stable and garage equipment,	1,830 52
Office furniture,	1,887 70

35,190 57

Total assets as per books of the company, \$357,638 77

LIABILITIES.

Capital stock, common,	\$220,000 00
Bonds issued,	70,000 00
Notes payable,	42,000 00
Unpaid bills,	4,008 75
Deposits by customers,	1,771 28
Unpaid dividends,	9,900 00
Interest accrued but not due,	41 09
Amounts due from the company, not included above,	9,456 12

Total liabilities as per books of the company, \$357,177 24

Profit and loss balance, 461 53

Total credits, \$357,638 77

MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
At station,	\$18,239 47	
For current bought,	27,671 01	
distribution,	5,869 20	
management,	12,638 11	
taxes,	6,439 14	
incidentals,	2,135 80	
	<hr/>	
	\$72,992 73	
Income from sale of electricity,		\$107,083 41
other sources,		108 96
Balance to profit and loss,	34,199 64	
	<hr/>	<hr/>
	\$107,192 37	\$107,192 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$495 93
Balance of manufacturing account,		34,199 64
Interest received,		77 70
Jobbing,		237 54
Other items of income,		14 91
Interest paid,	\$5,670 51	
Dividends declared,	24,200 00	
Depreciation,	3,900 00	
Other items,	793 68	
Balance June 30, 1916,	461 53	
	<u>\$35,025 72</u>	<u>\$35,025 72</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$3,500 00	
Buildings,	11,485 05	
Machinery and equipment,	15,017 69	
Holders,	28,986 00	
Mains,	95,984 49	
Services,	13,015 81	
Meters,	21,528 31	
	<u></u>	\$189,517 35
Other assets:		
Gas arc lamps,	\$10 00	
Cash,	187 28	
Due for gas,	6,274 79	
Sundry accounts due the company,	2,564 59	
Gas coal on hand,	3,236 52	
Enrichers on hand,	550 11	
Purifying materials on hand,	5,411 77	
Gas tools and implements,	486 19	
Office furniture,	1,841 00	
Investments (real estate),	1,200 00	
	<u></u>	21,762 25
Total assets as per books of the company,		\$211,279 60

LIABILITIES.

Capital stock, common,	\$135,000 00
Bonds issued,	50,000 00
Notes payable,	7,000 00
Unpaid bills,	778 99
Deposits by customers,	1,346 36
Unpaid dividends,	2,700 00
Interest accrued but not due,	446 68
Amounts due from the company, not included above,	6,251 01
	<u></u>
Total liabilities as per books of the company,	\$203,523 04
Profit and loss balance,	7,756 56
	<u></u>
Total credits,	\$211,279 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$21,868 37	
For distribution,	2,797 63	
management,	10,815 21	
taxes,	4,418 99	
incidentals,	762 55	
	<hr/>	
	\$40,662 75	
Income from sale of gas,		\$63,628 94
other sources,		9 00
Balance to profit and loss,	22,975 19	
	<hr/>	<hr/>
	\$63,637 94	\$63,637 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$9,119 70
Balance of manufacturing account,		22,975 19
Interest received,		67 12
Rents,		400 00
Jobbing,		608 93
Other items of income,		37 70
Interest paid,	\$2,988 35	
Dividends declared,	17,550 00	
Depreciation,	4,200 00	
Other items,	713 73	
Balance June 30, 1916,	7,756 56	
	<hr/>	<hr/>
	\$33,208 64	\$33,208 64

LEXINGTON GAS COMPANY.

ASSETS.

Gas plant:		
Mains,	\$25,722 14	
Services,	1,864 54	
Meters,	2,063 38	
	<hr/>	\$29,650 06
Other assets:		
Gas arc lamps,	\$35 42	
Cash,	3,342 26	
Notes receivable,	7,400 00	
Due for gas,	884 46	
Sundry accounts due the company,	729 87	
Other gas materials on hand,	356 04	
Gas tools and implements,	35	
Office furniture,	216 92	
	<hr/>	12,965 32
Total assets as per books of the company,		<hr/>
		\$42,615 38

LIABILITIES.

Capital stock, common,	\$40,000 00
Unpaid bills,	663 65
Deposits by customers,	60 00
Amounts due from the company, not included above,	68 43
<hr/>	
Total liabilities as per books of the company,	\$40,792 08
Profit and loss balance,	1,823 30
<hr/>	
Total credits,	\$42,615 38

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$4,159 16	
distribution,	496 34	
management,	1,597 16	
taxes,	327 86	
incidentals,	189 61	
	<hr/>	
	\$6,770 13	
Income from sale of gas,		\$7,351 73
other sources,		26 65
Balance to profit and loss,	608 25	
	<hr/>	<hr/>
	\$7,378 38	\$7,378 38

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,682 13
Balance of manufacturing account,		608 25
Interest received,		529 03
Jobbing,		142 26
Other items of income,		22 96
Interest paid,	\$2 37	
Dividends declared,	1,000 00	
Depreciation,	150 00	
Other items,	8 96	
Balance June 30, 1916,	1,823 30	
	<hr/>	<hr/>
	\$2,984 63	\$2,984 63

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Electric plant:	
Lands,	\$83,294 37
Buildings,	204,186 60
Steam plant,	477,320 26
Electric plant,	335,824 88
Overhead lines,	447,881 80
Underground conduits, wires and cables,	361,204 59
Transformers,	156,400 06
Meters,	97,291 06
Street lamps and fixtures,	67,743 12
	<hr/>
	\$2,231,146 74

Other assets:

Cash,	\$59,665 60	
Notes receivable,	6,297 62	
Due for electricity,	41,935 08	
Sundry accounts due the company,	12,490 53	
Electric fuel on hand,	12,353 26	
Motors on hand,	3,180 28	
Electric tools and implements,	2,662 83	
Other electric materials and supplies on hand,	42,599 02	
Stable and garage equipment,	7,373 25	
Office furniture,	1,346 84	
Prepaid accounts,	7,199 05	
Insurance,	3,506 81	
Interest prepaid,	184 72	
		<u>\$200,794 89</u>
Total assets as per books of the company,		\$2,431,941 63

LIABILITIES.

Capital stock, common,	\$1,176,400 00	
Notes payable,	100,000 00	
Unpaid bills,	22,492 91	
Deposits by customers,	5,225 98	
Interest accrued but not due,	333 33	
Premium realized on stock issues,	342,294 25	
Depreciation reserve,	278,521 61	
Tax liability,	23,002 99	
Accrued for bills not rendered,	9,957 83	
Accrued for pay roll,	2,302 43	
Customers' prepayments,	1,265 00	
		<u>\$1,961,796 33</u>
Total liabilities as per books of the company,		\$1,961,796 33
Profit and loss balance,		470,145 30
		<u>\$2,431,941 63</u>
Total credits,		\$2,431,941 63

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$163,815 21	
For current bought,	24 40	
distribution,	75,893 85	
management,	67,302 00	
taxes,	49,156 64	
incidentals,	14,272 95	
	<u>\$370,465 05</u>	
Income from sale of electricity,		\$580,221 82
other sources,		1,171 37
Balance to profit and loss,	210,928 14	
	<u>\$581,393 19</u>	<u>\$581,393 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$347,165 73
Balance of manufacturing account,		210,928 14
Interest received,		1,258 52

	DR.	CR.
Rents received,		\$364 94
Jobbing,		6,981 23
Interest paid,	\$2,209 79	
Dividends declared,	94,112 00	
Other items,	231 47	
Balance June 30, 1916,	470,145 30	
	<hr/>	<hr/>
	\$566,698 56	\$566,698 56

LOWELL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$1,252,072 34	
Machinery and equipment,	53,038 90	
Mains, services and meters,	285,153 21	
Lands,	15,500 00	
	<hr/>	\$2,090,764 45
Other assets:		
Office building,	\$34,930 00	
Cash,	28,521 45	
Due for gas,	14,057 02	
Sundry accounts due the company,	40,359 19	
Gas coal on hand,	103,209 84	
Coke on hand,	9,947 81	
Tar on hand,	6,893 34	
Ammoniacal liquor on hand,	763 43	
Enrichers on hand,	8,542 48	
Purifying materials on hand,	353 67	
Other gas materials on hand,	597 80	
Stoves, appliances, etc., on hand,	39,476 27	
Gas fixtures on hand,	5,989 26	
Insurance,	3,248 25	
Investments (real estate),	77,583 25	
	<hr/>	374,473 06
Total assets as per books of the company,		\$2,465,237 51

LIABILITIES.

Capital stock, common,	\$1,000,000 00
Coupon notes,	300,000 00
Other notes payable,	125,000 00
Unpaid bills,	30,697 35
Deposits by customers,	12,155 56
Interest accrued but not due,	2,731 14
Premium realized on stock issues,	417,157 91
Depreciation reserve,	62,258 04
Other reserves,	2,481 21
Amounts due from the company, not included above,	3,877 47
	<hr/>
Total liabilities as per books of the company,	\$1,956,358 68
Profit and loss balance,	508,878 83
	<hr/>
Total credits,	\$2,465,237 51

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$346,291 62	
For distribution,	71,000 92	
management,	28,732 33	
taxes,	53,666 37	
incidentals,	7,959 21	
	<hr/>	
	\$507,650 45	
Income from sale of gas,		\$610,588 26
residuals,		109,099 92
other sources,		11,333 31
Balance to profit and loss,	223,371 04	
	<hr/>	<hr/>
	\$731,021 49	\$731,021 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$501,980 14
Balance of manufacturing account,		223,371 04
Interest received,		728 15
Rents,		4,068 16
Jobbing,		718 77
Interest paid,	\$23,938 69	
Dividends declared,	120,000 00	
Depreciation,	69,686 49	
Real estate investment depreciation,	8,000 00	
Other items,	362 25	
Balance June 30, 1916,	508,878 83	
	<hr/>	<hr/>
	\$730,866 26	\$730,866 26

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$1,263 16	
Buildings,	2,713 32	
Electric plant,	4,426 01	
Overhead lines,	26,162 02	
Transformers,	1,842 57	
Meters,	5,148 67	
Street lamps and fixtures,	1,292 04	
	<hr/>	\$42,847 79
Other assets:		
Cash,	\$948 93	
Due for electricity,	1,887 88	
Sundry accounts due the company,	252 43	
Other electric materials and supplies on hand,	2,819 62	
Office furniture,	48 75	
Insurance,	69 20	
Interest prepaid,	81 29	
	<hr/>	6,108 10
Total assets as per books of the company,		\$48,955 89

LIABILITIES.

Capital stock, common,	\$21,000 00
Notes payable,	19,500 00
Unpaid bills,	6,142 75
Deposits by customers,	250 00
Amounts due from the company, not included above,	567 83

Total liabilities as per books of the company,	\$47,460 58
Profit and loss balance,	1,495 31

Total credits,	\$48,955 89
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$17 18	
For current bought,	4,810 16	
distribution,	3,083 06	
management,	4,447 64	
taxes,	639 98	
incidentals,	272 79	
	<hr/>	
	\$13,270 81	
Income from sale of electricity,		\$15,163 73
Balance to profit and loss,	1,892 92	
	<hr/>	<hr/>
	\$15,163 73	\$15,163 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$337 21
Balance of manufacturing account,		1,892 92
Other items of income,		132 89
Interest paid,	\$802 47	
Other items,	65 24	
Balance June 30, 1916,	1,495 31	
	<hr/>	<hr/>
	\$2,363 02	\$2,363 02

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Lands,	\$228,066 55
Buildings,	247,394 71
Machinery and equipment,	547,607 57
Holders,	558,213 59
Mains and services,	721,976 27
Water supply wells and tower,	8,012 96
Meters,	144,993 45
	<hr/>
	\$2,456,265 10

Electric plant:

Lands,	\$49,051 43
Buildings,	164,772 01
Steam plant,	321,979 50
Electric plant,	316,543 02
Work in process,	57,678 55
Overhead lines,	365,152 40
Underground conduits,	410,763 37
Underground wires and cables,	277,787 84
Transformers,	47,339 69
Meters,	102,174 29
Arc lamps,	3,889 70
Street lamps and fixtures,	44,823 48

 \$2,161,955 28

Other assets:

Office building,	\$76,614 06
Other permanent structures,	35,279 27
Cash,	573,399 18
Due for gas,	39,967 99
Due for electricity,	43,026 10
Sundry accounts due the company,	29,919 39
Gas coal on hand,	49,394 23
Coke on hand,	3,780 00
Tar on hand,	2,460 00
Enrichers on hand,	23,993 46
Purifying materials on hand,	1,656 41
Other gas materials on hand,	92,992 67
Stoves on hand,	19,669 57
Gas fixtures, etc., on hand,	13,882 81
Gas tools and implements,	885 64
Electric fuel on hand,	15,628 84
Motors on hand,	5,440 67
Electric fixtures and appliances on hand,	3,445 23
Other electric materials and supplies on hand,	22,897 91
Stable and garage equipment,	27,274 50
Office furniture,	4,300 00
Insurance,	10,258 11
Investment (real estate),	17,228 70
Investment (securities),	100 00

 1,113,494 74

Total assets as per books of the company, \$5,731,715 12

LIABILITIES.

Capital stock, common,	\$1,625,000 00
Unpaid bills,	65,627 80
Deposits by customers,	17,528 28
Premium realized on stock issues,	1,476,098 55
Depreciation reserve,	240,196 44
Other reserves,	189,233 06
Surplus invested in plant,	1,637,890 18

Total liabilities as per books of the company, \$5,251,574 31

Profit and loss balance, 480,140 81

Total credits, \$5,731,715 12

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$325,183 90	
For distribution,	109,562 37	
management,	32,874 84	
taxes,	51,447 36	
incidentals,	16,699 37	
	<hr/>	\$535,767 84
Operating expenses (electric):		
At station,	\$128,691 30	
For distribution,	98,136 03	
management,	24,717 88	
taxes,	49,686 53	
incidentals,	18,471 50	
	<hr/>	319,703 24
Income from sale of gas,		\$639,335 18
residuals,		80,616 78
other sources (gas),		3,351 80
sale of electricity,		586,438 41
Balance to profit and loss:		
Gas,	187,535 92	
Electric,	266,735 17	
	<hr/>	<hr/>
	\$1,309,742 17	\$1,309,742 17

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$434,538 43
Balance of gas manufacturing account,		187,535 92
Balance of electric manufacturing account,		266,735 17
Interest received,		12,725 35
Rents,		1,811 77
Interest paid,	\$683 76	
Dividends declared,	307,300 00	
Depreciation,	14,988 47	
Depreciation fund,	40,137 97	
Accident insurance reserve,	10,000 00	
Replacement reserve,	26,758 65	
Other items,	4,823 88	
Surplus invested in plant,	18,513 10	
Balance June 30, 1916,	480,140 81	
	<hr/>	<hr/>
	\$903,346 64	\$903,346 64

MALDEN ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$48,324 81
Buildings,	179,095 43
Steam plant,	242,043 99
Electric plant,	129,404 45
Overhead lines,	407,678 52

Electric plant — *Concluded.*

Underground conduits,	\$349,892 20	
Underground wires and cables,	175,935 13	
Transformers,	89,691 61	
Meters,	141,348 78	
Street lamps and fixtures,	11,943 20	
	<hr/>	\$1,775,358 12

Other assets:

Work in process,	\$69,042 50	
Cash,	80,189 45	
Due for electricity,	41,019 43	
Sundry accounts due the company,	18,420 91	
Electric fuel on hand,	5,231 86	
Motors on hand,	1,097 31	
Electric fixtures on hand,	4,187 16	
Electric tools and implements,	4,655 37	
Other electric materials and supplies on hand,	79,458 38	
Stable and garage equipment,	25,746 00	
Office furniture,	2,678 27	
Reserve fund,	53,497 72	
Other equipment,	59 16	
Investments (real estate),	22,835 81	
	<hr/>	408,119 33

Total assets as per books of the company, \$2,183,477 45

LIABILITIES.

Capital stock, common,	\$1,068,000 00
Bonds issued,	100,000 00
Other notes payable,	275,000 00
Unpaid bills,	36,019 47
Deposits by customers,	18,020 00
Interest due but not paid,	2,303 36
Premium realized on stock issues,	388,850 00
Depreciation reserve,	46,762 78
Other reserves,	20,517 81
Taxes, insurance and other items accrued not due,	5,490 07

Total liabilities as per books of the company, \$1,960,963 49

Profit and loss balance, 222,513 96

Total credits, \$2,183,477 45

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$113,531 57	
For current bought,	1,522 00	
distribution,	99,986 47	
management,	58,040 41	
taxes,	50,507 01	
incidentals,	11,861 64	
	<hr/>	
	\$335,449 10	
Income from sale of electricity,		\$501,846 24
other sources,		8,515 36
Balance to profit and loss,	174,912 50	
	<hr/>	<hr/>
	\$510,361 60	\$510,361 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$205,071 48
Balance of manufacturing account,		174,912 50
Interest received,		3,260 79
Rents,		357 54
Other items of income,		2,078 73
Interest paid,	\$13,959 08	
Dividends declared,	128,160 00	
Depreciation reserve,	21,048 00	
Balance June 30, 1916,	222,513 96	
	<hr/>	<hr/>
	\$385,681 04	\$385,681 04

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$210,597 35	
Buildings,	268,583 54	
Machinery and equipment,	815,040 27	
Mains,	1,018,335 48	
Services,	146,874 23	
Meters,	317,537 23	
	<hr/>	\$2,776,968 10
Other assets:		
Work in process,	\$69,380 72	
Cash,	76,025 00	
Notes receivable,	100 00	
Due for gas,	23,849 80	
Sundry accounts due the company,	87,483 00	
Gas coal on hand,	34,690 20	
Coke on hand,	2,549 70	
Tar on hand,	2,766 54	
Enrichers on hand,	3,260 27	
Purifying materials on hand,	1,279 87	
Other gas materials on hand,	55,025 31	
Stoves on hand,	3,080 86	
Gas fixtures on hand,	5,348 44	
Gas tools and implements,	14,682 73	
Ammoniacal liquor on hand,	741 81	
Stable and garage equipment,	16,306 59	
Office furniture,	16,586 51	
Investments (real estate),	2,900 00	
Investments (property abandoned),	13,489 18	
	<hr/>	429,546 53
Total assets as per books of the company,		\$3,206,514 63

LIABILITIES.

Capital stock, common,	\$2,085,500 00
Notes payable,	475,000 00
Unpaid bills,	32,476 38
Deposits by customers,	10,735 00

Interest accrued but not due,	\$2,232 07
Premium realized on stock issues,	435,163 62
Depreciation reserve,	39,889 36
Other reserves,	46,496 11
Amounts due from the company, not included above,	3,341 91

Total liabilities as per books of the company,	\$3,130,834 45
Profit and loss balance,	75,680 18

Total credits,	\$3,206,514 63
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$289,064 70	
For gas bought,	780 56	
distribution,	69,331 92	
management,	52,699 71	
taxes,	70,663 52	
incidentals,	9,799 64	
	<hr/>	
	\$492,340 05	
Income from sale of gas,		\$676,539 50
residuals,		44,201 36
other sources,		853 79
Balance to profit and loss,	229,254 60	
	<hr/>	
	\$721,594 65	\$721,594 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$62,202 90
Balance of manufacturing account,		229,254 60
Interest received,		1,856 69
Rents,		92 69
Other items of income,		4,916 66
Interest paid,	\$18,554 04	
Dividends declared,	166,840 00	
Depreciation reserve,	34,712 03	
Other items,	2,537 29	
Balance June 30, 1916,	75,680 18	
	<hr/>	
	\$298,323 54	\$298,323 54

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$14,793 76
Electric plant,	7,990 00
Underground conduits, wires and cables,	149,488 08
Transformers,	7,671 29
Meters,	6,527 22
Street lamps and fixtures,	36,329 49
	<hr/>
	\$222,799 84

Other assets:

Cash,	\$4,291 22	
Due for electricity,	5,567 28	
Sundry accounts due the company,	470 28	
Other electric materials and supplies on hand,	3 85	
Stable and garage equipment,	416 60	
Office furniture,	100 00	
		<u>\$10,849 23</u>

Total assets as per books of the company, \$233,649 07

LIABILITIES.

Capital stock, common,	\$205,800 00
Unpaid bills,	1,823 91
Depreciation reserve,	22,380 00
Taxes accrued,	1,500 00

Total liabilities as per books of the company, \$231,503 91

Profit and loss balance, 2,145 16

Total credits, \$233,649 07

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$50 00	
For current bought,	14,984 62	
distribution,	840 04	
management,	5,381 13	
taxes,	2,674 62	
incidentals,	459 71	
	<u>\$24,390 12</u>	
Income from sale of electricity,		\$44,385 54
Balance to profit and loss,	19,995 42	
	<u>\$44,385 54</u>	<u>\$44,385 54</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$6,208 72
Balance of manufacturing account,		19,995 42
Interest received,		276 28
Jobbing,		582 84
Dividends declared,	\$20,580 00	
Depreciation reserve,	4,280 00	
Other items,	58 10	
Balance June 30, 1916,	2,145 16	
	<u>\$27,063 26</u>	<u>\$27,063 26</u>

MARION GAS COMPANY.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$32,356 96
Steam plant,	60,848 72
Electric plant,	69,031 38
Overhead lines,	275,484 68
Transformers,	22,888 97
Meters,	27,599 95

\$488,210 66

Other assets:

Work in process,	\$1,597 16
Cash,	18,807 49
Notes receivable,	3,000 00
Due for electricity,	13,955 98
Sundry accounts due the company,	36,739 52
Electric fuel on hand,	3,590 45
Motors on hand,	997 75
Electric fixtures on hand,	1,321 15
Other electric materials and supplies on hand,	1,550 27
Stable and garage equipment,	2,310 44
Office furniture,	5,640 76
Reserve fund,	25,331 23
Prepaid interest,	591 03
Prepaid taxes,	43 92
Insurance,	928 47
Investments (real estate),	2,068 78

118,474 40

Total assets as per books of the company, \$606,685 06

LIABILITIES.

Capital stock, common,	\$327,500 00
Notes payable,	133,413 00
Unpaid bills,	9,907 28
Deposits by customers,	308 81
Unpaid dividends,	8,187 50
Interest accrued but not due,	581 69
Premium realized on stock issues,	76,500 00
Taxes accrued not due,	4,483 94
Miscellaneous profits,	3,461 23

Total liabilities as per books of the company, \$564,343 45
Profit and loss balance, 42,341 61

Total credits, \$606,685 06

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$10,209 10
For current bought,	38,431 78
distribution,	8,465 46
management,	5,469 52

Dr.

Cr.

Operating expenses — *Concluded.*

	DR.	CR.
For taxes,	\$15,504 38	
incidentals,	963 32	
	<hr/>	
	\$79,043 56	
Income from sale of electricity,		\$136,549 54
Balance to profit and loss,	57,505 98	
	<hr/>	<hr/>
	\$136,549 54	\$136,549 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$42,420 77
Balance of manufacturing account,		57,505 98
Interest received,		1,764 83
Rents,		435 75
Jobbing,		1,552 04
Other items of income,		117 88
Interest paid,	\$7,010 78	
Dividends declared,	32,750 00	
Construction charged off,	3,448 82	
Depreciation,	13,870 00	
Reserve fund,	1,552 04	
Other items,	2,824 00	
Balance June 30, 1916,	42,341 61	
	<hr/>	<hr/>
	\$103,797 25	\$103,797 25

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$35,342 22	
Machinery and equipment,	75,971 59	
Mains,	220,712 93	
Services,	82,433 86	
Meters,	34,177 98	
	<hr/>	
		\$448,638 58

Other assets:

Work in process,	\$285 78	
Other permanent structures,	209 53	
Cash,	7,885 81	
Due for gas,	9,902 17	
Sundry accounts due the company,	9,323 99	
Gas coal on hand,	945 15	
Other gas materials on hand,	6,598 66	
Stoves,	16,961 28	
Gas tools and implements,	2,820 89	
Gas arcs,	259 56	
Office furniture,	2,294 37	
Reserve fund,	8,365 00	
Interest prepaid,	116 03	
Insurance,	60 58	
Taxes prepaid,	24 48	
	<hr/>	
		66,053 28

Total assets as per books of the company, \$514,691 86

LIABILITIES.

Capital stock, common,	\$247,000 00
Bonds issued,	8,000 00
Notes payable,	210,000 00
Unpaid bills,	7,352 24
Deposits by customers,	602 37
Interest accrued but not due,	3,150 40
Reserves,	6,175 00
Taxes accrued not due,	2,034 69

Total liabilities as per books of the company,	\$484,314 70
Profit and loss balance,	30,377 16

Total credits,	\$514,691 86
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$2,471 82	
For gas bought,	27,268 61	
distribution,	4,205 59	
management,	2,748 23	
taxes,	8,218 91	
incidentals,	466 76	
	<hr/>	
	\$45,379 92 ^a	
Income from sale of gas,		\$75,678 72
other sources,		2,877 89
Balance to profit and loss,	33,176 69	
	<hr/>	<hr/>
	\$78,556 61	\$78,556 61

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$30,640 11
Balance of manufacturing account,		33,176 69
Interest received,		1,047 16
Rents,		12 75
Jobbing,		1,879 35
Reserve for dividend,		6,175 00
Interest paid,	\$10,615 71	
Dividends declared,	17,290 00	
Depreciation,	6,090 00	
Carried to reserve for dividend,	6,175 00	
Other items,	2,383 19	
Balance June 30, 1916,	30,377 16	
	<hr/>	<hr/>
	\$72,931 06	\$72,931 06

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Building and equipment,	\$5,823 19
Electric plant,	15,156 66
Overhead lines,	90,594 61
Transformers,	7,106 57
Meters,	10,377 68
Street lamps and fixtures,	7,996 57

\$137,055 28

Other assets:

Cash,	\$1,169 21
Due for electricity,	4,935 28
Sundry accounts due the company,	2,643 63
Motors on hand,	2,726 47
Arc lamps,	43 00
Electric tools and implements,	779 64
Other electric materials and supplies on hand,	11,994 64
Stable and garage equipment,	414 25
Office furniture,	720 05
Investments (real estate),	12,822 16

38,248 33

Total assets as per books of the company, \$175,303 61

LIABILITIES.

Capital stock, common,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	69,300 00
Unpaid bills,	3,808 94
Deposits by customers,	869 00
Unpaid dividends,	400 00
Interest accrued but not due,	186 82
Amounts due from the company, not included above,	18,398 22

Total liabilities as per books of the company, \$172,962 98

Profit and loss balance, 2,340 63

Total credits, \$175,303 61

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$7 30
For current bought,	19,796 46
distribution,	3,688 00
management,	7,758 50
taxes,	1,856 87
incidentals,	476 19

\$33,583 32

Income from sale of electricity, \$46,754 39

 other sources, 547 08

Balance to profit and loss, 13,718 15

\$47,301 47

\$47,301 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$2,459 75
Balance of manufacturing account,		13,718 15
Interest received,		12 69
Rents,		1,074 50
Jobbing,		19 02
Other items of income,		22 00
Interest paid,	\$4,930 75	
Dividends declared,	4,000 00	
Depreciation,	5,000 00	
Other items,	1,034 73	
Balance June 30, 1916,	2,340 63	
	<u>\$17,306 11</u>	<u>\$17,306 11</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$5,084 00	
Buildings,	12,753 23	
Machinery and equipment,	19,668 50	
Holders,	10,195 00	
Mains,	55,440 56	
Services,	4,146 38	
Meters,	8,110 09	
	<u></u>	\$115,397 76
Other assets:		
Cash,	\$1,670 71	
Due for gas,	3,816 39	
Sundry accounts due the company,	2,650 01	
Gas coal on hand,	3,260 34	
Coke on hand,	1,190 00	
Tar on hand,	479 75	
Enrichers on hand,	27 00	
Other gas materials on hand,	3,840 22	
Gas tools and implements,	505 18	
Stable and garage equipment,	364 80	
Office furniture,	738 46	
	<u></u>	\$18,542 86
Total assets as per books of the company,		\$133,940 62

LIABILITIES.

Capital stock, common,	\$72,300 00
Notes payable,	54,600 00
Unpaid bills,	192 14
Deposits by customers,	1,310 00
Unpaid dividends,	361 50
Interest accrued but not due,	30 85
Amounts due from the company, not included above,	752 84
Total liabilities as per books of the company,	\$129,547 33
Profit and loss balance,	4,393 29
Total credits,	\$133,940 62

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$18,248 30	
For distribution,	1,837 80	
management,	6,033 16	
taxes,	2,163 49	
incidentals,	593 86	
	<hr/>	
	\$28,876 61	
Income from sale of gas,		\$29,060 71
residuals,		6,657 56
Balance to profit and loss,	6,841 66	
	<hr/>	<hr/>
	\$35,718 27	\$35,718 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$5,066 05
Balance of manufacturing account,		6,841 66
Other items of income,		45 05
Interest paid,	\$3,289 08	
Dividends declared,	2,169 00	
Depreciation,	1,900 00	
Other items,	201 39	
Balance June 30, 1916,	4,393 29	
	<hr/>	<hr/>
	\$11,952 76	\$11,952 76

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Electric plant:	
Lands,	\$4,500 00
Buildings,	3,739 09
Steam plant,	2,721 53
Electric plant,	4,050 30
Overhead lines,	14,447 06
Transformers,	2,197 85
Meters,	3,854 52
Street lamps and fixtures,	795 87
	<hr/>
	\$36,306 22
Other assets:	
Cash,	\$1,365 05
Due for electricity,	561 61
Sundry accounts due the company,	96 21
Electric tools and implements,	125 52
Other electric materials and supplies on hand,	230 05
Office furniture,	14 00
Investments (real estate),	500 00
	<hr/>
	2,892 44
Total assets as per books of the company,	<hr/>
	\$39,198 66

LIABILITIES.

Capital stock, common,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	9,750 00
Unpaid bills,	401 21
Unpaid dividends,	150 00
Interest accrued but not due,	180 00
<hr/>	
Total liabilities as per books of the company,	\$37,481 21
Profit and loss balance,	1,717 45
<hr/>	
Total credits,	\$39,198 66

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$1,606 20	
distribution,	1,195 87	
management,	1,460 77	
taxes,	434 19	
incidentals,	99 73	
	<hr/>	
	\$4,796 76	
Income from sale of electricity,		\$7,421 41
Balance to profit and loss,	2,624 65	
	<hr/>	<hr/>
	\$7,421 41	\$7,421 41

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,557 70
Balance of manufacturing account,		2,624 65
Interest received,		8 60
Rents,		72 00
Jobbing,		31 35
Other items of income,		61 42
Interest paid,	\$1,286 68	
Dividends declared,	900 00	
Depreciation,	400 00	
Other items,	51 59	
Balance June 30, 1916,	1,717 45	
	<hr/>	<hr/>
	\$4,355 72	\$4,355 72

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER COMPANY.

(East Pepperell, to Sept. 15, 1915.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$227 50	
For current bought,	2,205 16	
distribution,	180 00	
management,	100 00	
taxes,	225 15	
incidentals,	52 88	
	<hr/>	
	\$2,990 69	
Income from sale of electricity,		\$3,316 81
Balance to profit and loss,	326 12	
	<hr/>	<hr/>
	\$3,316 81	\$3,316 81

NATICK GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$28,537 62	
Machinery and equipment,	9,437 39	
Mains and services,	52,293 00	
Meters,	10,799 85	
	<hr/>	\$101,067 86
Other assets:		
Office building,	\$5,380 34	
Cash,	588 00	
Due for gas,	2,599 57	
Sundry accounts due the company,	2,244 91	
Other gas materials on hand,	2,583 11	
Gas tools and implements,	540 00	
Stable and garage equipment,	146 74	
Office furniture,	449 50	
Reserve fund,	1,477 63	
Investments (real estate),	5,702 44	
	<hr/>	21,712 24
Total assets as per books of the company,		\$122,780 10

LIABILITIES.

Capital stock, common,	\$59,600 00
Notes payable,	46,500 00
Unpaid bills,	3,029 07
Deposits by customers,	112 00
Other reserves,	1,477 63
	<hr/>
Total liabilities as per books of the company,	\$110,718 70
Profit and loss balance,	12,061 40
	<hr/>
Total credits,	\$122,780 10

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$382 51	
For gas bought,	13,047 43	
distribution,	2,967 48	
management,	2,229 17	
taxes,	1,949 77	
incidentals,	1,104 34	
	<hr/>	
	\$21,680 70	
Income from sale of gas,		\$23,846 10
other sources,		225 02
Balance to profit and loss,	2,390 42	
	<hr/>	<hr/>
	\$24,071 12	\$24,071 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$11,685 98
Balance of manufacturing account,		2,390 42
Interest received,		42 94
Rents,		566 50
Jobbing,		292 05
Other items of income,		126 25
Interest paid,	\$2,031 77	
Depreciation,	68 74	
Reserve fund,	342 94	
Other items,	599 29	
Balance June 30, 1916,	12,061 40	
	<hr/>	<hr/>
	\$15,104 14	\$15,104 14

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$288,513 08	
Machinery, equipment and holders,	457,963 73	
Mains,	527,540 14	
Services,	119,397 07	
Meters,	149,653 83	
	<hr/>	\$1,543,067 85

Electric plant:

Lands and buildings,	\$534,746 12	
Steam plant,	211,406 44	
Electric plant,	168,653 27	
Overhead lines,	566,678 65	
Underground conduits,	159,597 39	
Underground wires and cables,	291,730 58	
Transformers,	57,666 30	
Meters,	54,637 10	
Street lamps and fixtures,	14,780 14	
	<hr/>	2,059,895 99

Other assets:

Office building,	\$203,352 78	
Other permanent structures,	215,782 64	
Cash,	13,083 37	
Notes receivable,	3,387 69	
Due for gas,	22,944 32	
Due for electricity,	20,261 34	
Sundry accounts due the company,	27,651 82	
Gas coal on hand,	26,173 55	
Coke on hand,	655 00	
Tar on hand,	13,231 50	
Enrichers on hand,	5,273 44	
Purifying materials on hand,	2,539 00	
Other gas materials on hand,	42,936 72	
Stoves, electric appliances, gas and electric fixtures on hand,	20,570 02	
Gas tools and implements,	4,882 05	
Electric fuel on hand,	3,046 40	
Motors on hand,	22,652 26	
Electric tools and implements,	5,977 68	
Other electric materials and supplies on hand,	85,498 35	
Stable and garage equipment,	23,272 58	
Office furniture,	6,131 32	
Investments, securities,	31,031 25	
		<u>\$800,335 08</u>

Total assets as per books of the company, \$4,403,298 92

LIABILITIES.

Capital stock, common,	\$1,590,000 00
Notes payable,	1,185,000 00
Unpaid bills,	36,353 68
Deposits by customers,	33,239 23
Unpaid dividends,	47,700 00
Interest due but not paid,	4,778 07
Interest accrued but not due,	1,165 91
Premium realized on stock issues,	745,270 95
Depreciation reserve,	183,813 93
Other reserves,	28,873 95
Accrued taxes,	45,161 66

Total liabilities as per books of the company, \$3,901,357 38

Profit and loss balance, 501,941 54

Total credits, \$4,403,298 92

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$226,628 07	
For distribution,	76,252 94	
management,	32,580 38	
taxes,	47,625 18	
incidentals,	8,840 19	
	<u>\$391,926 76</u>	

Operating expenses (electric):	Dr.	Cr.
At station,	\$111,973 46	
For distribution,	72,442 09	
management,	33,141 03	
taxes,	47,625 17	
incidentals,	6,428 23	
	<hr/>	
	\$271,609 98	
Income from sale of gas,		\$533,131 92
residuals,		32,266 38
other sources (gas),		3,080 37
sale of electricity,		436,474 45
other sources (electric),		652 00
Balance to profit and loss:		
Gas,	176,551 91	
Electric,	165,516 47	
	<hr/>	<hr/>
	\$1,005,605 12	\$1,005,605 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$488,933 61
Balance of gas manufacturing account,		176,551 91
Balance of electric manufacturing account,		165,516 47
Interest received,		1,620 00
Rents,		1,552 93
Jobbing,		13,326 97
Other items of income,		45 88
Interest paid,	\$44,882 43	
Dividends declared,	214,650 00	
Depreciation fund,	75,000 00	
Reserve for pensions,	4,800 00	
Other items,	6,273 80	
Balance June 30, 1916,	501,941 54	
	<hr/>	<hr/>
	\$847,547 77	\$847,547 77

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,620 40	
Machinery and equipment,	117,302 13	
Mains,	45,781 82	
Meters,	11,427 93	
	<hr/>	\$178,132 28
Electric plant:		
Lands and buildings,	\$36,737 48	
Steam plant,	86,738 42	
Electric plant,	46,569 77	
Overhead lines,	66,510 92	
Transformers,	18,000 22	
Meters,	14,271 53	
Street lamps and fixtures,	11,573 75	
	<hr/>	280,402 09

Other assets:

Work in process,	\$64,445 13	
Cash,	1,359 57	
Due for gas,	5,203 48	
Due for electricity,	8,252 78	
Sundry accounts due the company,	3,929 57	
Gas coal on hand,	4,345 70	
Coke on hand,	921 50	
Tar on hand,	1,147 15	
Other gas materials on hand,	487 52	
Stoves on hand,	861 32	
Gas meters on hand,	551 66	
Electric fuel on hand,	776 47	
Electric meters and transformers on hand,	895 47	
Other materials and supplies on hand,	6,390 56	
Stable and garage equipment,	1,435 33	
Office furniture,	3,357 86	
Insurance and interest,	1,867 19	
Investments (securities),	2,205 00	
		<u>\$108,433 26</u>

Total assets as per books of the company, \$566,967 93

LIABILITIES.

Capital stock, common,	\$285,000 00
Notes payable,	160,000 00
Unpaid bills,	12,090 53
Deposits by customers,	1,655 00
Unpaid dividends,	5,700 00
Interest accrued but not due,	562 50
Depreciation reserve,	91,957 49
Amounts due from the company, not included above,	1,164 12

Total liabilities as per books of the company, \$558,129 64

Profit and loss balance, 8,837 99

Total credits, \$566,967 63

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$33,333 78	
For distribution,	3,236 70	
management,	6,052 04	
taxes,	4,469 33	
incidentals,	1,043 19	
	<u>\$48,135 04</u>	
Operating expenses (electric):		
At station,	\$21,873 07	
For distribution,	5,303 54	
management,	9,879 37	
taxes,	6,804 67	
incidentals,	1,021 76	
	<u>44,882 41</u>	
Income from sale of gas,		\$45,560 37
residuals,		10,018 66
sale of electricity,		68,758 87
other sources (electric),		1,171 20

Balance to profit and loss:	Dr.	Cr.
Gas,	\$7,443 99	
Electric,	25,047 66	
	<hr/>	<hr/>
	\$125,509 10	\$125,509 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$106,194 18
Balance of gas manufacturing account,		7,443 99
Balance of electric manufacturing account,		25,047 66
Rents,		99 50
Jobbing,		554 66
Other items of income,		1,982 64
Interest paid,	\$3,438 46	
Dividends declared,	22,800 00	
Depreciation fund,	91,957 49	
Dividend declared in June, 1915, paid in July, 1915,	5,700 00	
Other items,	8,588 69	
Balance June 30, 1916,	8,837 99	
	<hr/>	<hr/>
	\$141,322 63	\$141,322 63

NEW ENGLAND POWER COMPANY.

PROFIT AND LOSS ACCOUNT TO APRIL 27, 1916.¹

	Dr.	Cr.
Interest received,		\$28,662 33
Rents,		467,912 14
Interest paid,	\$182,695 57	
Dividends declared,	212,500 00	
Other items,	46,972 24	
Balance April 27, 1916,	54,406 66	
	<hr/>	<hr/>
	\$496,574 47	\$496,574 47

NEW ENGLAND POWER COMPANY.

ASSETS.

Electric plant:	
Lands, flowage rights, etc.,	\$3,933,201 51
Buildings,	666,095 91
Reservoirs, dams and canals,	2,388,601 64
Steam plant,	36,094 72
Electric plant,	1,146,455 46
Hydraulic plant equipment,	252,823 67
Overhead lines,	2,239,320 12
Auxiliary equipment,	175,332 72
Underground wires and cables,	22,756 99
Transformers and meters,	121,849 78
Somerset reservoir,	1,131,819 92
Work in process,	133,500 61
	<hr/>
	\$12,247,853 05

¹ Merged with the Connecticut River Transmission Company on April 27, 1916.

Other assets:

Cash,	\$476,248 40	
Due for electricity,	212,231 65	
Sundry accounts due the company,	453,750 55	
Electric fuel on hand,	15,909 86	
Other electric materials and supplies on hand,	4,085 93	
Deferred charges, customers' accounts,	50,461 90	
Prepaid accounts,	17,258 17	
Investments, real estate mortgages,	1,000 00	
Investments, Connecticut River Power Company, New Hampshire, 6 per cent. 5 year coupon notes,	486,000 00	
		<u>\$1,716,946 46</u>
Total assets as per books of the company,		\$13,964,799 51

LIABILITIES.

Capital stock, common,	\$3,500,000 00	
Capital stock, preferred,	3,414,000 00	
Bonds issued,	5,985,000 00	
Coupon notes,	700,000 00	
Unpaid bills,	94,898 40	
Unpaid dividends,	162,610 00	
Interest accrued but not due,	7,000 00	
Depreciation reserve,	28,801 44	
Other reserves,	27,089 33	
Taxes accrued not due,	21,744 20	
		<u>\$13,941,143 37</u>
Total liabilities as per books of the company,		23,656 14
Profit and loss balance,		
Total credits,		<u>\$13,964,799 51</u>

MANUFACTURING ACCOUNT FROM APRIL 27, 1916.

Operating expenses:	Dr.	Cr.
At station,	\$23,338 73	
For current bought,	98,337 00	
distribution,	10,217 04	
management,	7,966 92	
taxes,	11,100 00	
incidentals,	2,342 62	
	<u>\$153,302 31</u>	
Income from sale of electricity,		\$305,155 27
other sources,		2,711 08
Balance to profit and loss,	154,564 04	
	<u>\$307,866 35</u>	<u>\$307,866 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$154,564 04
Interest received,		6,275 31
Rents,		142 69
Profit and loss New England Power Company,		54,406 66

	DR.	CR.
Interest paid,	\$57,872 56	
Dividends declared,	126,210 00	
Depreciation reserve,	7,650 00	
Balance June 30, 1916,	23,656 14	
	<hr/>	<hr/>
	\$215,388 70	\$215,388 70

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$98,726 95	
Machinery and equipment,	134,279 48	
Purchase of gas department, Waltham Gas Light Company,	490,063 48	
Mains,	612,305 83	
Services,	36,887 85	
Meters,	104,823 75	
	<hr/>	\$1,477,087 34

Other assets:

Cash,	\$12,405 61	
Due for gas,	26,213 22	
Sundry accounts due the company,	21,054 72	
Gas coal on hand,	11 58	
Coke on hand,	285 65	
Enrichers on hand,	2,262 88	
Other gas materials on hand,	78,165 61	
Stoves and appliances,	6,425 35	
Stable and garage equipment,	11,511 45	
Office furniture,	3,415 93	
Insurance,	1,250 13	
Interest,	3,818 51	
	<hr/>	166,820 64

Total assets as per books of the company, \$1,643,907 98

LIABILITIES.

Capital stock, common,	\$560,000 00
Coupon notes,	50,000 00
Other notes payable,	419,285 90
Unpaid bills,	67,799 34
Deposits by customers,	2,959 23
Unpaid dividends,	72 00
Premium realized on stock issues,	130,000 00
Reserves,	7,226 79
Taxes accrued not due,	4,577 02

Total liabilities as per books of the company, \$1,241,920 28

Profit and loss balance, 401,987 70

Total credits, \$1,643,907 98

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$13,826 11	
For gas bought,	269,687 57	
distribution,	70,482 01	
management,	41,805 11	
taxes,	26,480 73	
incidentals,	3,834 66	
	<hr/>	
	\$426,116 19	
Income from sale of gas,		\$499,749 37
other sources,		12,022 31
Balance to profit and loss,	85,655 49	
	<hr/>	
	\$511,771 68	\$511,771 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$394,146 50
Balance of manufacturing account,		85,655 49
Interest received,		1,642 41
Rents,		4,364 93
Jobbing,		5,912 95
Interest paid,	\$16,665 29	
Dividends declared,	67,200 00	
Depreciation,	4,312 30	
Other items,	1,556 99	
Balance June 30, 1916,	401,987 70	
	<hr/>	
	\$491,722 28	\$491,722 28

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$13,780 11	
Buildings,	25,223 79	
Machinery and equipment,	51,858 56	
Holders,	37,912 78	
Mains,	67,949 26	
Services,	29,136 22	
Meters,	34,465 42	
	<hr/>	
		\$260,326 14
Electric plant:		
Lands,	\$13,486 18	
Buildings,	68,173 11	
Reservoirs, dams and canals,	15,000 00	
Steam plant,	97,416 42	
Electric plant,	49,205 33	
Overhead lines,	66,291 52	
Underground conduits,	650 06	
Transformers,	18,509 28	
Meters,	20,995 86	
Street lamps and fixtures,	11,814 62	
	<hr/>	
		361,542 38

Other assets:

Gas arc lamps,	\$277 10	
Cash,	780 61	
Notes receivable,	200 00	
Due for gas,	8,925 89	
Due for electricity,	13,596 85	
Sundry accounts due the company,	18,721 54	
Gas coal on hand,	2,373 12	
Coke on hand,	34 00	
Enrichers on hand,	1,431 75	
Other gas materials on hand,	10,520 92	
Tools and implements,	2,172 08	
Electric fuel on hand,	12,535 40	
Motors on hand,	6,524 07	
Other electric materials and supplies on hand,	15,346 80	
Stable and garage equipment,	3,415 62	
Office furniture,	2,837 06	
Investments, securities,	2,500 00	
Investments, real estate,	7,500 00	
		<u>\$109,692 81</u>
Total assets as per books of the company,	\$731,561 33	

LIABILITIES.

Capital stock, common,	\$400,000 00	
Notes payable,	143,000 00	
Unpaid bills,	6,618 96	
Deposits by customers,	3,292 85	
Unpaid dividends,	18,000 00	
Interest accrued but not due,	60 65	
Premium realized on stock issues,	90,000 00	
Amounts due from the company, not included above,	48,529 60	
		<u>\$709,502 06</u>
Total liabilities as per books of the company,	\$709,502 06	
Profit and loss balance,	22,059 27	
		<u>\$731,561 33</u>
Total credits,	\$731,561 33	

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$38,067 13	
For distribution,	9,563 62	
management,	12,000 40	
taxes,	4,960 23	
incidentals,	1,290 00	
	<u>\$65,881 38</u>	
Operating expenses (electric):		
At station,	\$49,648 12	
For distribution,	9,263 32	
management,	19,121 09	
taxes,	9,954 94	
incidentals,	3,277 36	
	<u>91,264 83</u>	
Income from sale of gas,		\$89,369 92
residuals,		1,499 78
sale of electricity,		156,893 64

Balance to profit and loss:	Dr.	Cr.
Gas,	\$24,988 32	
Electric,	65,628 81	
	<hr/>	<hr/>
	\$247,763 34	\$247,763 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$23,494 76
Balance of gas manufacturing account,		24,988 32
Balance of electric manufacturing account,		65,628 81
Interest received,		239 37
Rents,		944 80
Jobbing,		2,270 38
Other items of income,		1,438 45
Interest paid,	\$9,718 03	
Dividends declared,	72,000 00	
Depreciation,	10,500 00	
Other items,	4,727 59	
Balance June 30, 1916,	22,059 27	
	<hr/>	<hr/>
	\$119,004 89	\$119,004 89

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,648 30	
Buildings,	39,122 80	
Steam plant,	66,437 64	
Electric plant,	27,684 75	
Overhead lines,	96,844 46	
Underground conduits,	3,992 98	
Underground wires and cables,	1,480 95	
Transformers,	13,626 14	
Meters,	17,229 18	
Street lamps and fixtures,	8,307 14	
	<hr/>	\$279,374 34
Other assets:		
Cash,	\$7,354 93	
Due for electricity,	10,233 64	
Sundry accounts due the company,	4,634 71	
Electric fuel on hand,	5,647 25	
Electric tools and implements,	536 16	
Other electric materials and supplies on hand,	9,088 38	
Stable and garage equipment,	1,478 96	
Office furniture,	901 16	
	<hr/>	39,875 19
Total assets as per books of the company,		\$319,249 53

LIABILITIES.

Capital stock, common,	\$117,400 00
Bonds issued,	78,000 00
Notes payable,	30,500 00
Unpaid bills,	3,869 26

Deposits by customers,	\$1,202 00
Interest accrued but not due,	21 47
Depreciation reserve,	2,540 85
<hr/>	
Total liabilities as per books of the company,	\$233,533 58
Profit and loss balance,	85,715 95
<hr/>	
Total credits,	\$319,249 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$32,192 73	
For distribution,	7,413 03	
management,	18,445 47	
taxes,	5,766 64	
incidentals,	2,258 17	
	<hr/>	
	\$66,076 04	
Income from sale of electricity,		\$119,819 33
other sources,		1,896 96
Balance to profit and loss,	55,640 25	
	<hr/>	
	\$121,716 29	\$121,716 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$85,543 79
Balance of manufacturing account,		55,640 25
Interest received,		524 53
Jobbing,		678 39
Interest paid,	\$5,803 96	
Dividends declared,	43,438 00	
Depreciation,	6,400 00	
Other items,	1,029 05	
Balance June 30, 1916,	85,715 95	
	<hr/>	
	\$142,386 96	\$142,386 96

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$12,538 57	
Buildings,	19,228 87	
Machinery and equipment,	18,562 90	
Holders,	38,066 00	
Mains,	78,466 10	
Services,	7,853 48	
Meters,	21,387 70	
	<hr/>	
		\$196,103 62
Other assets:		
Gas arc lamps,	\$291 50	
Cash,	326 54	
Due for gas,	6,320 80	
Sundry accounts due the company,	5,698 83	
Gas coal on hand,	4,430 69	

Other assets — *Concluded.*

Coke on hand,	\$612 00
Tar on hand,	904 01
Enrichers on hand,	406 23
Other gas materials on hand,	13,153 82
Gas fixtures on hand,	905 88
Stable and garage equipment,	988 00
Office furniture,	1,013 56
Investments, real estate,	6,344 56
	<hr/>
	\$41,396 42

Total assets as per books of the company, \$237,500 04

LIABILITIES.

Capital stock, common,	\$155,675 00
Notes payable,	7,973 75
Unpaid bills,	2,198 75
Deposits by customers,	1,228 50
Unpaid dividends,	1,556 75
Interest accrued but not due,	22 52
Premium realized on stock issues,	21,751 25
Depreciation reserve,	16,510 68
Amounts due from the company,	12,841 48
	<hr/>

Total liabilities as per books of the company, \$219,758 68

Profit and loss balance, 17,741 36

Total credits, \$237,500 04

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$39,873 50	
For distribution,	5,805 81	
management,	13,545 67	
taxes,	5,434 35	
incidentals,	1,922 81	
	<hr/>	
	\$66,582 14	
Income from sale of gas,		\$75,790 21
residuals,		3,867 72
other sources,		291 50
Balance to profit and loss,	13,367 29	
	<hr/>	
	\$79,949 43	\$79,949 43

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$13,687 09
Balance of manufacturing account,		13,367 29
Interest received,		172 29
Rents,		1,571 67
Jobbing,		665 97
Other items of income,		189 62
Interest paid,	\$3,726 40	
Dividends declared,	7,556 75	
Other items,	629 42	
Balance June 30, 1916,	17,741 36	
	<hr/>	
	\$29,653 93	\$29,653 93

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$30,896 75
Machinery, equipment and holders,	22,873 18
Mains,	27,677 53
Services,	2,294 98
Meters,	7,066 08

 \$90,808 52

Other assets:

Cash,	\$32,372 54
Due for gas,	4,064 98
Sundry accounts due the company,	401 95
Gas coal on hand,	2,676 50
Coke on hand,	90 00
Tar on hand,	585 00
Enrichers on hand,	3,677 12
Purifying materials on hand,	180 00
Other gas materials on hand,	1,558 16
Stoves on hand,	124 80
Office furniture,	741 42

 46,472 47

 Total assets as per books of the company, \$137,280 99

LIABILITIES.

Capital stock, common,	\$68,100 00
Unpaid bills,	925 00
Unpaid dividends,	3,405 00

 Total liabilities as per books of the company, \$72,430 00
 Profit and loss balance, 64,850 99

 Total credits, \$137,280 99

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$30,277 66
For distribution,	2,575 74
management,	5,426 95
taxes,	3,182 98
incidentals,	507 36

 \$41,970 69

Income from sale of gas,	\$43,247 05
residuals,	6,668 41
other sources,	153 00
Balance to profit and loss,	8,097 77

 \$50,068 46

 \$50,068 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$65,388 38
Balance of manufacturing account,		8,097 77
Interest received,		1,101 38
Rents,		83 25
Jobbing,		169 98
Other items of income,		97 96
Dividends declared,	\$6,810 00	
Depreciation,	3,155 35	
Other items,	122 38	
Balance June 30, 1916,	64,850 99	
	<hr/>	<hr/>
	\$74,938 72	\$74,938 72

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

ASSETS.

Electric plant:		
Overhead lines,	\$45,955 71	
Transformers,	3,836 53	
Meters,	4,089 55	
	<hr/>	\$53,881 79
Other assets:		
House wiring,	\$4,226 86	
Work in process,	367 66	
Cash,	8,258 67	
Due for electricity,	1,229 94	
Sundry accounts due the company,	1,085 40	
Motors,	1,528 48	
Electric tools and implements,	70 00	
Office furniture,	96 06	
Insurance,	27 80	
Taxes prepared,	4 00	
	<hr/>	16,894 87
Total assets as per books of the company,		<hr/> \$70,776 66

LIABILITIES.

Capital stock, common,	\$60,000 00
Notes payable,	9,000 00
Unpaid bills,	799 88
Interest accrued but not due,	133 83
Reserves,	679 91
Amounts due from the company, not included above,	102 59
	<hr/>
Total liabilities as per books of the company,	\$70,716 21
Profit and loss balance,	60 45
	<hr/>
Total credits,	\$70,776 66

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
For current bought,	\$6,198 79		
distribution,	843 27		
management,	925 83		
taxes,	389 03		
incidentals,	94 29		
		\$8,451 21	
Income from sale of electricity,			\$11,703 40
other sources,			358 82
Balance to profit and loss,		3,611 01	
		<u>\$12,062 22</u>	<u>\$12,062 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$440 00
Balance of manufacturing account,		3,611 01
Interest received,		42 58
Jobbing,		104 22
Reserve for dividend (June, 1915),		600 00
Interest paid,	\$279 16	
Dividends declared,	3,600 00	
Reserve for dividend,	600 00	
Other items,	258 20	
Balance June 30, 1916,	60 45	
	<u>\$4,797 81</u>	<u>\$4,797 81</u>

NORTH DANA ELECTRIC LIGHT COMPANY.

(A. W. Mason, Owner.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station,	\$648 00		
For distribution,	130 00		
management,	25 00		
taxes,	68 00		
incidentals,	100 00		
		\$971 00	
Income from sale of electricity,			\$1,551 00
Balance to profit and loss,		580 00	
		<u>\$1,551 00</u>	<u>\$1,551 00</u>

NORTON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$725 45	
Overhead lines,	5,235 58	
Transformers,	505 33	
Meters,	467 62	
		<u>\$6,933 98</u>

Other assets:

Cash,	\$983 70	
Due for electricity,	581 96	
		<u>\$1,565 66</u>
Total assets as per books of the company,		\$8,499 64
Profit and loss balance,		<u>4,357 50</u>
Total debits,		\$12,857 14

LIABILITIES.

Capital stock, common,	\$5,000 00
Notes payable,	7,475 00
Interest due but not paid,	<u>382 14</u>
Total liabilities as per books of the company,	\$12,857 14

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$524 83	
For distribution,	139 66	
management,	147 97	
taxes,	85 10	
incidentals,	<u>175 00</u>	
	\$1,072 56	
Income from sale of electricity,		\$2,725 14
Balance to profit and loss,	1,652 58	
	<u>\$2,725 14</u>	<u>\$2,725 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$944 85
Balance of manufacturing account,		1,652 58
Interest paid,	\$437 50	
Depreciation,	6,388 18	
Other items,	129 25	
Balance June 30, 1916,		<u>4,357 50</u>
	<u>\$6,954 93</u>	<u>\$6,954 93</u>

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$18,828 63
Machinery and equipment,	22,523 72
Mains,	54,342 61
Services,	22,006 46
Meters,	<u>12,827 67</u>
	\$130,529 09

Other assets:

Gas arc lamps,	\$1,136 36	
Other permanent structures,	1,319 73	
Cash,	7,745 45	
Due for gas,	5,383 66	
Sundry accounts due the company,	4,090 64	
Gas coal on hand,	7,724 87	
Coke on hand,	1,140 49	
Tar on hand,	336 36	
Enrichers on hand,	130 97	
Other gas materials on hand,	3,956 94	
Stoves and appliances,	847 95	
Gas tools and implements,	539 54	
Stable and garage equipment,	387 33	
Office furniture,	997 60	
Reserve fund,	6,593 00	
Taxes prepaid,	12 18	
Insurance,	123 46	
Interest prepaid,	25 83	
		<u>\$42,492 36</u>

Total assets as per books of the company, \$173,021 45

LIABILITIES.

Capital stock, common,	\$140,000 00
Notes payable,	5,000 00
Unpaid bills,	8,929 36
Reserves,	933 33
Amounts due from the company, not included above,	891 49

Total liabilities as per books of the company,	\$155,754 18
Profit and loss balance,	17,267 27

Total credits, \$173,021 45

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$14,943 85	
For distribution,	1,904 92	
management,	2,422 64	
taxes,	2,120 62	
incidentals,	237 69	
	<u>\$21,629 72</u>	
Income from sale of gas,		\$33,023 13
residuals,		3,145 24
other sources,		547 53
Balance to profit and loss,	15,086 18	
	<u>\$36,715 90</u>	<u>\$36,715 90</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$17,183 73
Balance of manufacturing account,		15,086 18
Interest received,		794 27
Jobbing,		698 61
Reserve for dividend in June 1915,		933 33

	DR.	CR.
Interest paid,	\$95 03	
Dividends declared,	11,200 00	
Depreciation,	3,593 00	
Reserve for dividend,	933 33	
Other items,	1,607 49	
Balance June 30, 1916,	17,267 27	
	<hr/>	<hr/>
	\$34,696 12	\$34,696 12

OAK BLUFFS.

(See VINEYARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,212 01	
Buildings,	142,863 65	
Machinery and equipment,	87,840 24	
Holders,	140,216 70	
Mains,	556,156 31	
Services,	224,216 68	
Meters,	42,731 55	
	<hr/>	\$1,202,237 14
Other assets:		
Gas arcs,	\$5,532 08	
Other permanent structures,	552 75	
Cash,	10,611 27	
Due for gas,	14,232 13	
Sundry accounts due the company,	18,830 06	
Coal on hand,	5,143 58	
Tar on hand,	35 57	
Enrichers on hand,	2,581 09	
Purifying materials on hand,	1,183 95	
Stoves, etc., on hand,	20,274 56	
Stable and garage equipment,	4,360 29	
Office furniture,	5,947 57	
Prepaid accounts,	1,172 31	
	<hr/>	90,457 21
Total assets as per books of the company,		\$1,292,694 35

LIABILITIES.

Capital stock, common,	\$354,500 00
Capital stock, preferred,	354,500 00
Bonds issued,	338,000 00
Notes payable,	202,000 00
Unpaid bills,	901 16
Deposits by customers,	2,710 16
Unpaid dividends,	4,431 25

Interest accrued but not due,	\$2,947 50
Depreciation reserve,	2,679 90
Other reserves,	5,374 25
Taxes and water accrued not due,	6,229 54
New main payments,	1,017 60

Total liabilities as per books of the company,	\$1,275,291 36
Profit and loss balance,	17,402 99
Total credits,	\$1,292,694 35

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$22,414 59	
For distribution,	10,915 42	
management,	8,054 91	
taxes,	11,008 06	
incidentals,	2,574 86	
	\$54,967 84	
Income from sale of gas,		\$90,525 02
other sources,		1,422 96
Balance to profit and loss,	36,980 14	
	\$91,947 98	\$91,947 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$16,917 75
Balance of manufacturing account,		36,980 14
Jobbing,		5,302 46
Interest paid,	\$22,571 42	
Dividends declared,	17,725 00	
Depreciation,	232 70	
Reserve fund,	1,268 24	
Balance June 30, 1916,	17,402 99	
	\$59,200 35	\$59,200 35

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$19,427 53	
For distribution,	744 73	
management,	751 70	
taxes,	671 35	
incidentals,	154 20	
	\$21,749 51	
Income from sale of gas,		\$15,585 82
residuals,		3,565 30
Balance to profit and loss,		2,598 39
	\$21,749 51	\$21,749 51

DANIEL C. PARSONS.

(Pepperell.)

ASSETS.

Electric plant:		
Overhead lines,	\$50,384 01	
Transformers,	1,805 28	
Meters,	1,481 18	
	<hr/>	\$53,670 47
Other assets:		
Cash,	\$53 74	
Due for electricity,	517 79	
Sundry accounts due the company,	515 85	
	<hr/>	1,087 38
Total assets as per books of the company,		\$54,757 85
Profit and loss balance,		48 64
		<hr/>
Total debits,		\$54,806 49

LIABILITIES.

Notes payable,	\$40,000 00
Unpaid bills,	14,806 49
	<hr/>
Total liabilities as per books of the company,	\$54,806 49

MANUFACTURING ACCOUNT, SEPT. 15, 1915, TO JUNE 30, 1916.

Operating expenses:	DR.	CR.
For current bought,	\$2,288 76	
distribution,	391 53	
management,	242 02	
taxes,	150 00	
	<hr/>	
	\$3,072 31	
Income from sale of electricity,		\$4,909 50
Balance to profit and loss,	1,837 19	
	<hr/>	<hr/>
	\$4,909 50	\$4,909 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,837 19
Interest paid,	\$1,885 83	
Balance June 30, 1916,		48 64
	<hr/>	<hr/>
	\$1,885 83	\$1,885 83

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$18,821 65	
Buildings,	29,327 49	
Machinery and equipment,	80,639 87	
Holdings,	77,115 00	
Mains,	205,500 74	
Services,	85,177 15	
Meters,	66,960 97	
		<hr/>
		\$563,542 87
Other assets:		
Gas arc lamps,	\$6,899 82	
Cash,	2,567 91	
Due for gas,	18,535 65	
Sundry accounts due the company,	19,777 86	
Gas coal on hand,	2,379 61	
Coke on hand,	1,648 50	
Tar on hand,	1,069 63	
Enrichers on hand,	1,565 45	
Purifying materials on hand,	381 80	
Other gas materials on hand,	13,935 33	
Stoves on hand,	17,561 99	
Gas fixtures on hand,	15,160 34	
Gas tools and implements,	1,259 63	
Stable and garage equipment,	7,785 73	
Investments, real estate,	10,536 12	
		<hr/>
		121,063 37
Total assets as per books of the company,		<hr/>
		\$684,608 24

LIABILITIES.

Capital stock, common,	\$396,000 00
Notes payable,	221,000 00
Deposits by customers,	2,670 01
	<hr/>
Total liabilities as per books of the company,	\$619,670 01
Profit and loss balance,	64,938 23
	<hr/>
Total credits,	\$684,608 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$92,478 72	
For distribution,	20,528 51	
management,	24,407 74	
taxes,	13,720 79	
incidentals,	4,198 00	
	<hr/>	
	\$155,333 76	
Income from sale of gas,		\$204,245 68
residuals,		3,615 27
Balance to profit and loss,	52,527 19	
	<hr/>	<hr/>
	\$207,860 95	\$207,860 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$63,498 70
Balance of manufacturing account,		52,527 19
Rents,		528 00
Jobbing,		99 22
Interest paid,	\$6,645 34	
Dividends declared,	31,680 00	
Depreciation,	10,858 87	
Other items,	2,530 67	
Balance June 30, 1916,	64,938 23	
	<hr/>	<hr/>
	\$116,653 11	\$116,653 11

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$41,067 28	
Buildings,	118,266 16	
Steam heating plant,	19,401 00	
Steam plant,	186,275 33	
Electric plant,	71,435 18	
Tungsten lamps,	3,138 98	
Overhead lines,	217,800 31	
Underground conduits,	22,765 54	
Underground wires and cables,	16,257 35	
Transformers,	51,450 36	
Meters,	61,023 85	
Street lamps and fixtures,	9,759 20	
	<hr/>	\$818,640 54

Other assets:

Cash,	\$9,956 36	
Due for electricity and steam heat,	22,157 89	
Sundry accounts due the company,	6,769 43	
Electric fuel on hand,	9,613 33	
Motors on hand,	26,932 64	
Electric fixtures on hand,	5,781 23	
Electric tools and implements,	974 42	
Other electric materials and supplies on hand,	16,501 50	
Stable and garage equipment,	12,566 02	
Office furniture,	3,477 12	
	<hr/>	114,729 94

Total assets as per books of the company, \$933,370 48

LIABILITIES.

Capital stock, common,	\$375,000 00
Bonds issued,	150,000 00
Notes payable,	133,800 00
Unpaid bills,	11,758 07
Deposits by customers,	9,283 34

Interest accrued but not due,	\$1,091 16
Premium realized on stock issues,	52,500 00
Depreciation reserve,	166,937 91
<hr/>	
Total liabilities as per books of the company,	\$900,370 48
Profit and loss balance,	33,000 00
<hr/>	
Total credits,	\$933,370 48

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$78,109 97	
For current bought,	5,655 66	
distribution,	46,052 56	
management,	18,910 70	
taxes,	15,786 28	
incidentals,	9,647 47	
	<hr/>	
	\$174,162 64	
Income from sale of electricity,		\$235,320 78
other sources,		29,062 66
Balance to profit and loss,	90,220 80	
	<hr/>	<hr/>
	\$264,383 44	\$264,383 44

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$33,000 00
Balance of manufacturing account,		90,220 80
Other items of income,		594 80
Interest paid,	\$12,900 77	
Dividends declared,	37,500 00	
Depreciation reserve,	39,606 20	
Other items,	808 63	
Balance June 30, 1916,	33,000 00	
	<hr/>	<hr/>
	\$123,815 60	\$123,815 60

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$41,295 03	
Steam plant,	65,037 01	
Electric plant,	45,388 96	
Overhead lines,	241,046 23	
Underground wires and cables,	20,758 38	
Transformers,	24,741 60	
Meters,	23,712 10	
	<hr/>	\$461,979 31
Other assets:		
Cash,	\$10,225 75	
Notes receivable,	659 14	
Due for electricity,	8,211 98	
Sundry accounts due the company,	5,202 22	
Electric fuel on hand,	174 77	
Electric tools and implements,	4,133 25	

Other assets — *Concluded.*

Other electric materials and supplies on hand,	\$18,715 49	
Stable and garage equipment,	4,574 64	
Office furniture and supplies,	2,409 89	
Prepaid interest,	329 68	
Prepaid taxes,	29 32	
Insurance,	784 72	
Investments, securities,	4,000 00	
		<hr/>
		\$59,450 85
Total assets as per books of the company,		<hr/>
		\$521,430 16

LIABILITIES.

Capital stock, common,	\$270,000 00
Bonds issued,	58,000 00
Notes payable,	160,000 00
Unpaid bills,	11,214 14
Interest due but not paid,	993 76
Depreciation reserve,	2,000 00
Accrued insurance, taxes, etc.,	3,160 25
	<hr/>
Total liabilities as per books of the company,	\$505,368 15
Profit and loss balance,	16,062 01
	<hr/>
Total credits,	\$521,430 16

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$25,238 62	
For current bought,	16,103 62	
distribution,	10,999 62	
management,	12,566 33	
taxes,	5,569 77	
incidentals,	2,234 48	
	<hr/>	
	\$72,712 44	
Income from sale of electricity,		\$111,611 04
Balance to profit and loss,	38,898 60	
	<hr/>	<hr/>
	\$111,611 04	\$111,611 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$28,525 51
Balance of manufacturing account,		38,898 60
Interest received,		122 71
Jobbing,		752 79
Accrued dividends on stock sold,		431 26
Interest paid,	\$10,635 23	
Dividend declared prior to June 30, 1915, but not reported,	3,600 00	
Dividends declared,	19,548 00	
Construction charged off,	4,435 63	
Depreciation,	12,450 00	
Reserve for bad debts,	2,000 00	
Balance June 30, 1916,	16,062 01	
	<hr/>	<hr/>
	\$68,730 87	\$68,730 87

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$30,067 76
Machinery and equipment,	40,244 98
Mains,	79,469 36
Services,	26,675 19
Meters,	10,245 26

\$186,702 55

Other assets: ,

Gas arc lamps,	\$440 08
Cash,	987 80
Due for gas,	2,791 97
Sundry accounts due the company,	3,693 79
Gas coal on hand,	12,410 67
Coke on hand,	499 86
Tar on hand,	178 83
Purifying materials on hand,	275 75
Other gas materials on hand,	7,205 81
Stoves,	2,099 15
Gas tools and implements,	923 71
Stable and garage equipment,	271 31
Office furniture,	1,040 97
Reserve fund,	9,185 11
Taxes prepaid,	9 87
Insurance,	367 96
Interest prepaid,	75 87
Investments, real estate,	1,381 39

43,839 90

Total assets as per books of the company, \$230,542 45

LIABILITIES.

Capital stock, common,	\$148,500 00
Notes payable,	50,000 00
Unpaid bills,	9,847 94
Deposits by customers,	75 00
Unpaid dividends,	1,980 00
Interest accrued but not due,	536 73
Other reserves,	3,150 11
Amounts due from the company, not included above,	646 03

Total liabilities as per books of the company, \$214,735 81

Profit and loss balance, 15,806 64

Total credits, \$230,542 45

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$16,026 20
For distribution,	2,155 63
management,	2,134 13
taxes,	1,834 91
incidentals,	517 46

Dr.

Cr.

\$22,668 33

	Dr.	Cr.
Income from sale of gas,		\$31,966 57
residuals,		5,091 81
other sources,		1,012 44
Balance to profit and loss,	\$15,402 49	
	<u>\$38,070 82</u>	<u>\$38,070 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$13,719 12
Balance of manufacturing account,		15,402 49
Interest received,		2,167 82
Rents,		176 02
Jobbing,		1,650 11
Gain from special inventory of material, etc.,		4,615 47
Other items of income,		199 46
Interest paid,	\$4,806 61	
Dividends declared,	6,019 33	
Depreciation,	4,005 00	
Reserve for replacement, etc.,	3,150 11	
Reserve for dividend,	1,980 00	
Other items,	2,162 80	
Balance June 30, 1916,	<u>15,806 64</u>	
	<u>\$37,930 49</u>	<u>\$37,930 49</u>

PROVINCETOWN LIGHT AND POWER ASSOCIATES.

MANUFACTURING ACCOUNT TO MARCH 1, 1916.

	Dr.	Cr.
Operating expenses:		
At station,	\$484 34	
For current bought,	3,014 61	
distribution,	1,131 09	
management,	1,373 12	
taxes,	605 71	
incidentals,	<u>285 42</u>	
	\$6,894 29	
Income from sale of electricity,		\$10,632 24
other sources,		40 83
Balance to profit and loss,	3,778 78	
	<u>\$10,673 07</u>	<u>\$10,673 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$3,982 92
Balance of manufacturing account,		3,778 78
Jobbing,		188 65
Other items of income,		209 74
Interest paid,	\$577 77	
Dividends declared,	2,000 00	
Reserve fund for dividend,	666 67	
Other items,	219 11	
Balance June 30, 1916,	<u>4,696 54</u>	
	<u>\$8,160 09</u>	<u>\$8,160 09</u>

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$5,458 65	
Steam plant,	15,372 19	
Electric plant,	10,573 22	
Overhead lines,	32,755 73	
Transformers,	776 07	
Meters,	3,457 07	
	<hr/>	\$68,392 93
Other assets:		
House wiring and lamps,	\$262 43	
Cash,	2,532 24	
Due for electricity,	1,940 19	
Sundry accounts due the company,	1,991 59	
Motors on hand,	640 00	
Electric tools and implements,	413 69	
Other electric materials and supplies on hand,	1,888 05	
Stable and garage equipment,	250 00	
Office furniture,	1,117 80	
Reserve fund,	345 00	
Insurance,	693 54	
Prepaid taxes,	5 76	
	<hr/>	12,080 29
Total assets as per books of the company,		<hr/> \$80,473 22

LIABILITIES.

Capital stock, common,	\$60,000 00
Notes payable,	15,000 00
Unpaid bills,	1,142 17
Reserves,	91 75
Amounts due from the company, not included above,	235 05
	<hr/>
Total liabilities as per books of the company,	\$76,468 97
Profit and loss balance,	4,004 25
	<hr/>
Total credits,	\$80,473 22

MANUFACTURING ACCOUNT FROM MARCH 1, 1916.

Operating expenses:	Dr.	Cr.
At station,	\$361 14	
For current bought,	1,090 35	
distribution,	356 29	
management,	878 82	
taxes,	304 38	
incidentals,	160 60	
	<hr/>	
	\$3,151 58	
Income from sale of electricity,		\$3,930 05
other sources,		18 89
Balance to profit and loss,	797 36	
	<hr/>	<hr/>
	\$3,948 94	\$3,948 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$797 36
Interest received,		56
Jobbing,		764 77
From reserve for dividends,		666 67
Contribution by stockholders,		4,696 54
Other items of income,		116 54
Interest paid,	\$168 63	
Dividends declared,	2,400 00	
Depreciation,	345 00	
Other items,	124 56	
Balance June 30, 1916,	4,004 25	
	<hr/>	<hr/>
	\$7,042 44	\$7,042 44

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$78,144 17	
Steam plant,	70,781 04	
Electric plant,	61,982 80	
Overhead lines,	215,652 46	
Transformers,	23,503 80	
Meters,	41,949 25	
Street lamps and fixtures,	4,012 23	
	<hr/>	\$496,025 75

Other assets:

Cash,	\$2,296 03	
Due for electricity,	17,816 28	
Sundry accounts due the company,	4,109 95	
Electric fuel on hand,	1,592 54	
Motors on hand,	855 00	
Electric tools and implements,	2,910 37	
Other electric materials and supplies on hand,	8,097 91	
Stable and garage equipment,	15,522 09	
Office furniture,	3,378 53	
Insurance,	1,917 50	
Investments,	6,544 85	
Prepaid interest,	498 90	
	<hr/>	65,539 95

Total assets as per books of the company, \$561,565 70

LIABILITIES.		
Capital stock, common,		\$300,000 00
Bonds issued,		100,000 00
Notes payable,		80,000 00
Unpaid bills,		11,043 17
Deposits by customers,		2,110 00
Premium realized on stock issues,		26,244 50
Accrued wages, taxes, etc.,		13,693 76
Total liabilities as per books of the company,		<u>\$533,091 43</u>
Profit and loss balance,		28,474 27
Total credits,		<u>\$561,565 70</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$36,759 79		
For distribution,	52,125 30		
management,	23,194 92		
taxes,	22,608 05		
incidentals,	6,247 16		
		\$140,935 22	
Income from sale of electricity,			\$206,224 65
Balance to profit and loss,		65,289 43	
		<u>\$206,224 65</u>	<u>\$206,224 65</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1915,			\$32,195 60
Balance of manufacturing account,			65,289 43
Rents,			270 52
Other items of income,			478 04
Interest paid,	\$7,897 40		
Dividends declared,	54,000 00		
Depreciation,	5,451 68		
Other items,	2,410 24		
Balance June 30, 1916,	28,474 27		
		<u>\$98,233 59</u>	<u>\$98,233 59</u>

RANDOLPH AND HOLBROOK LIGHT AND POWER ASSOCIATES.

MANUFACTURING ACCOUNT, 10 MONTHS TO APRIL 30, 1916.

		Dr.	Cr.
Operating expenses:			
At station,	\$4,023 88		
For current bought,	12,958 93		
distribution,	1,828 83		
management,	1,218 17		
taxes,	715 99		
incidentals,	533 55		
		\$21,279 35	
Income from sale of electricity,			\$26,509 89
other sources,			252 07
Balance to profit and loss,		5,482 61	
		<u>\$26,761 96</u>	<u>\$26,761 96</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$410 17
Balance of manufacturing account,		5,482 61
Interest received,		529 56
Rents,		513 40
Jobbing,		485 78
Voluntary contributions by stockholders,		14,513 32
Interest paid,	\$3,872 88	
Dividends declared,	2,800 00	
Other items,	12,923 82	
Balance June 30, 1916,	2,338 14	
	<hr/>	<hr/>
	\$21,934 84	\$21,934 84

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

Electric plant:

Lands,	\$7,000 00	
Buildings,	29,952 72	
Steam plant,	11,135 58	
Electric plant,	9,620 58	
Overhead lines,	88,669 04	
Transformers,	3,102 25	
Meters,	6,396 45	
	<hr/>	\$155,876 62

Other assets:

House wiring,	\$2,157 29	
Cash,	2,192 75	
Notes receivable,	300 00	
Due for electricity,	6,135 11	
Sundry accounts due the company,	6,143 19	
Motors on hand,	1,935 00	
Electric tools and implements,	65 47	
Other electric materials and supplies on hand,	7,796 15	
Stable and garage equipment,	791 93	
Office furniture,	1,766 12	
Reserve fund,	1,615 00	
Prepaid interest,	689 91	
Insurance,	823 47	
Prepaid taxes,	7 22	
	<hr/>	32,418 61

Total assets as per books of the company, \$188,295 23

LIABILITIES.

Capital stock, common,	\$100,000 00
Notes payable,	80,000 00
Unpaid bills,	5,217 22
Deposits by customers,	50 00
Interest accrued but not due,	369 79

Reserves,	\$1,100 00
Amounts due from the company, not included above,	269 18
Total liabilities as per books of the company,	\$187,006 19
Profit and loss balance,	1,289 04
Total credits,	\$188,295 23

MANUFACTURING ACCOUNT FROM MAY 1, 1916.

Operating expenses:	Dr.	Cr.
At station,	\$56 83	
For current bought,	2,420 49	
distribution,	299 33	
management,	361 68	
taxes,	142 32	
incidentals,	94 15	
	<hr/>	
	\$3,374 80	
Income from sale of electricity,		\$4,782 92
other sources,		341 19
Balance to profit and loss,	1,749 31	
	<hr/>	<hr/>
	\$5,124 11	\$5,124 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance May 1, 1916,		\$2,338 14
Balance of manufacturing account,		1,749 31
Interest received,		32 76
Rents,		107 01
Jobbing,		13 71
Voluntary contributions by stockholders,		1,162 54
Interest paid,	\$748 27	
Depreciation,	1,615 00	
Reserve for dividends,	1,000 00	
Other items,	751 16	
Balance June 30, 1916,	1,289 04	
	<hr/>	<hr/>
	\$5,403 47	\$5,403 47

REVERE.

(SEE SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$272 00	
For distribution,	10 00	
taxes,	19 50	
	<hr/>	
	\$301 50	
Income from sale of gas,		\$159 67
Balance to profit and loss,		141 83
	<hr/>	<hr/>
	\$301 50	\$301 50

SALEM ELECTRIC LIGHTING COMPANY.

Electric plant:		ASSETS.	
Lands,		\$65,823	91
Buildings,		170,389	87
Steam plant,		179,759	92
Electric plant,		54,485	14
Overhead lines,		124,076	33
Underground conduits,		76,634	06
Underground wires and cables,		314	71
Transformers,		38,762	41
Meters,		59,334	64
Street lamps and fixtures,		7,233	07
Work in process,		489,713	17
			<hr/>
			\$1,266,527 23
Other assets:			
Cash,		\$87,675	80
Notes receivable,		25,000	00
Due for electricity,		25,422	89
Sundry accounts due the company,		7,040	34
Electric fuel on hand,		8,087	94
Electric tools and implements,		2,755	73
Other electric materials and supplies on hand,		65,147	94
Stable and garage equipment,		14,644	76
Office furniture,		5,643	42
			<hr/>
			241,418 82
Total assets as per books of the company,			\$1,507,946 05

		LIABILITIES.	
Capital stock, common,		\$795,000	00
Notes payable,		45,000	00
Unpaid bills,		21,614	19
Deposits by customers,		4,328	33
Interest accrued but not due,		585	92
Premium realized on stock issues,		411,000	00
Depreciation reserve,		42,895	12
Other reserves,		2,414	19
Accrued taxes, insurance, etc.,		2,579	16
			<hr/>
Total liabilities as per books of the company,			\$1,325,416 91
Profit and loss balance,		182,529	14
			<hr/>
Total credits,			\$1,507,946 05

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$94,404 45		
For distribution,	30,688 00		
management,	45,477 68		
taxes,	23,618 02		
incidentals,	7,641 22		
		<hr/>	
		\$201,829 37	
Income from sale of electricity,			\$332,077 51
other sources,			1,017 08
Balance to profit and loss,		131,265 22	
		<hr/>	<hr/>
		\$333,094 59	\$333,094 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$160,126 00
Balance of manufacturing account,		131,265 22
Interest received,		4,752 40
Rents,		106 00
Other items of income,		1,947 77
Interest paid,	\$7,461 09	
Dividends declared,	64,500 00	
Depreciation reserve,	42,348 43	
Other items,	1,358 73	
Balance June 30, 1916,	182,529 14	
	<hr/>	<hr/>
	\$298,197 39	\$298,197 39

SALEM GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$31,200 00	
Buildings,	143,138 35	
Machinery and equipment,	223,794 16	
Holders,	114,184 00	
Mains,	313,599 31	
Services,	57,523 18	
Meters,	113,293 63	
	<hr/>	\$996,732 63
Other assets:		
Office building,	\$83,175 30	
Cash,	16,349 28	
Due for gas,	22,002 29	
Sundry accounts due the company,	10,450 48	
Gas coal on hand,	12,691 32	
Coke on hand,	1,968 75	
Tar on hand,	3,150 00	
Enrichers on hand,	2,243 90	
Purifying materials on hand,	187 34	
Other gas materials on hand,	17,468 05	
Stoves on hand,	9,065 17	
Gas fixtures on hand,	18,548 03	
Gas tools and implements,	2,141 35	
Stable and garage equipment,	6,691 59	
Office furniture,	2,486 63	
Investments, real estate,	6,281 54	
	<hr/>	214,901 02
Total assets as per books of the company,		<hr/>
		\$1,211,633 65

LIABILITIES.

Capital stock, common,	\$499,600 00
Notes payable,	433,000 00
Unpaid bills,	10,312 47

Deposits by customers,	\$2,516 00
Premium realized on stock issues,	60,000 00
Amounts due from the company, not included above,	1,612 34

Total liabilities as per books of the company,	\$1,007,040 81
Profit and loss balance,	204,592 84

Total credits,	\$1,211,633 65
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,*	\$91,862 05	
For gas bought,	150 42	
distribution,	18,544 21	
management,	17,940 50	
taxes,	25,260 36	
incidentals,	4,635 75	
	<hr/>	
	\$158,393 29	
Income from sale of gas,		\$213,841 43
residuals,		15,616 65
other sources,		1,552 70
Balance to profit and loss,	72,617 49	
	<hr/>	
	\$231,010 78	\$231,010 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$202,078 90
Balance of manufacturing account,		72,617 49
Rents,		1,472 91
Jobbing,		471 47
Interest paid,	\$16,856 60	
Dividends declared,	39,968 00	
Depreciation,	12,258 24	
Other items,	2,965 09	
Balance June 30, 1916,	204,592 84	
	<hr/>	
	\$276,640 77	\$276,640 77

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$25,173 45	
Transformers,	1,597 53	
Meters,	2,211 80	
	<hr/>	\$28,982 78
Other assets:		
Cash,	\$234 63	
Due for electricity,	193 98	
	<hr/>	428 61
Total assets as per books of the company,		\$29,411 39
Profit and loss balance,		1,534 83
		<hr/>
Total debits,		\$30,946 22

LIABILITIES.

Capital stock, common,	\$5,000 00
Unpaid bills,	25,946 22

Total liabilities as per books of the company, . . . \$30,946 22

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$2,641 12	
distribution,	390 60	
management,	81 85	
taxes,	83 95	
	<hr/>	
	\$3,197 52	
Income from sale of electricity,		\$5,407 76
Balance to profit and loss,	2,210 24	
	<hr/>	<hr/>
	\$5,407 76	\$5,407 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$2,520 35	
Balance of manufacturing account,		\$2,210 24
Interest paid,	1,224 72	
Balance June 30, 1916,		1,534 83
	<hr/>	<hr/>
	\$3,745 07	\$3,745 07

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$550 00	
Buildings,	1,800 00	
Steam plant,	1,650 00	
Electric plant,	225 00	
Overhead lines,	59,215 77	
Transformers,	1,613 61	
Meters,	2,344 13	
	<hr/>	\$67,398 51
Other assets:		
Cash,	\$1,269 30	
Due for electricity,	1,145 59	
Sundry accounts due the company,	1,449 28	
Electric fixtures on hand,	2,586 65	
Electric tools and implements,	69 33	
Office furniture,	218 99	
Prepaid accounts,	515 75	
	<hr/>	7,254 89
Total assets as per books of the company,		<hr/> \$74,653 40

LIABILITIES.

Capital stock, common,	\$13,000 00
Capital stock, preferred,	13,000 00
Notes payable,	38,950 00
Unpaid bills,	8,750 23
Unpaid dividends,	574 17
Interest accrued but not due,	379 00
<hr/>	
Total liabilities as per books of the company,	\$74,653 40

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$3,227 16	
distribution,	350 37	
management,	889 01	
taxes,	524 02	
incidentals,	239 74	
	<hr/>	
	\$5,230 30	
Income from sale of electricity,		\$6,500 27
other sources,		315 00
Balance to profit and loss,	1,584 97	
	<hr/>	<hr/>
	\$6,815 27	\$6,815 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$1,584 97
Interest received,		48 00
Rents,		60 00
Jobbing,		47 67
Interest paid,	\$568 93	
Dividends declared,	904 17	
Depreciation,	267 54	
	<hr/>	<hr/>
	\$1,740 64	\$1,740 64

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.

(Marion.)

ASSETS.

Gas plant:		
Buildings,	\$3,040 00	
Machinery and equipment,	3,003 30	
Mains,	14,684 54	
Meters,	343 88	
	<hr/>	\$21,071 72
Electric plant:		
Electric plant,	\$40,255 98	
Overhead lines,	235,919 07	
Underground conduits,	2,288 53	
Transformers,	7,204 39	
Meters,	9,035 36	
	<hr/>	294,703 33

Other assets:

House wiring,	\$210 50
Cash,	15,213 85
Notes receivable,	406 90
Due for gas,	426 29
Due for electricity,	11,889 40
Sundry accounts due the company,	11,077 03
Other gas materials on hand,	487 24
Motors,	2,798 15
Electric tools and implements,	641 63
Other electric materials and supplies on hand,	9,643 05
Stable and garage equipment,	3,466 78
Office furniture and supplies,	690 50
Reserve fund,	8,880 00
Prepaid interest,	225 00
Insurance,	696 62
Prepaid taxes,	14 74

\$66,767 68

Total assets as per books of the company, \$382,542 73

LIABILITIES.

Capital stock, common,	\$265,000 00
Notes payable,	80,000 00
Unpaid bills,	6,310 09
Deposits by customers,	133 00
Unpaid dividends,	3,533 34
Interest accrued but not due,	993 49
Premium realized on stock issues,	23 00
Depreciation reserve,	2,266 36
Other reserves,	1,950 00
Amounts due from the company, not included above,	905 72

Total liabilities as per books of the company, \$361,115 00

Profit and loss balance, 21,427 73

Total credits, \$382,542 73

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$2,609 27	
For distribution,	753 44	
management,	587 20	
taxes,	168 72	
	<hr/>	
	\$4,118 63	
Operating expenses (electric):		
At station,	\$487 47	
For current bought,	23,593 32	
distribution,	7,613 04	
management,	2,297 73	
taxes,	1,977 53	
incidentals,	625 15	
	<hr/>	
	36,594 24	
Income from sale of gas,		\$2,988 60
sale of electricity,		62,485 61
other sources (electric),		3,026 58
Balance to profit and loss:		
Gas,		1,130 03
Electric,	28,917 95	
	<hr/>	
	\$69,630 82	\$69,630 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$21,051 28
Balance of gas manufacturing account,	\$1,130 03	
Balance of electric manufacturing account,		28,917 95
Interest received,		3,166 94
Jobbing,		2,607 27
Dividend reserve as of June, 1915, balance,		5,200 00
Received account dividend on capital stock sold,		619 99
Other items of income,		179 05
Interest paid,	9,574 74	
Dividends declared, ¹	15,975 00	
Carried to reserve fund for dividends,	3,533 34	
Depreciation,	6,720 00	
Reserve fund for depreciation, machinery, pole lines, etc.,	3,381 64	
Balance June 30, 1916,	21,427 73	
	<hr/>	<hr/>
	\$61,742 48	\$61,742 48

SPENCER GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$5,812 85	
Buildings,	13,820 74	
Machinery and equipment,	48,654 46	
Holders,	14,343 78	
Mains,	56,742 50	
Services,	4,285 26	
Meters,	9,000 60	
	<hr/>	\$152,660 19
Electric plant:		
Buildings,	\$5,524 74	
Steam plant,	6,229 73	
Electric plant,	5,494 96	
Overhead lines,	30,126 71	
Transformers,	2,777 56	
Meters,	2,360 35	
Street lamps and fixtures,	5,528 37	
	<hr/>	58,042 42
Other assets:		
Office building,	\$3,797 58	
Gas arcs,	32 84	
Cash,	1,285 65	
Due for gas,	2,571 66	
Due for electricity,	1,313 87	
Sundry accounts due the company,	2,146 25	
Gas coal on hand,	1,809 29	
Enrichers on hand,	257 11	
Other gas materials on hand,	4,507 42	
Motors on hand,	755 72	

¹ \$3,600 due and payable from earnings of 1915.

Other assets—*Concluded.*

Tools and implements,	\$758 63	
Other electric materials and supplies on hand,	3,941 08	
Stable and garage equipment,	276 26	
Office furniture,	1,094 95	
		<hr/>
		\$24,548 31

Total assets as per books of the company, \$235,250 92

LIABILITIES.

Capital stock, common,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	35,000 00
Unpaid bills,	2,063 11
Deposits by customers,	404 50
Amounts due from the company, not included above,	13,550 39

Total liabilities as per books of the company, \$233,518 00

Profit and loss balance, 1,732 92

Total credits, \$235,250 92

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$14,484 90	
For distribution,	1,455 49	
management,	5,230 18	
taxes,	666 08	
incidentals,	704 84	
	<hr/>	
	\$22,541 49	
Operating expenses (electric):		
At station,	\$83 22	
For current bought,	4,603 81	
distribution,	1,341 37	
management,	2,022 87	
taxes,	166 49	
incidentals,	217 09	
	<hr/>	
	8,434 85	
Income from sale of gas,		\$28,521 83
other sources (gas),		3 00
sale of electricity,		12,049 19
other sources (electric),		83 75
Balance to profit and loss:		
Gas,	5,983 34	
Electric,	3,698 09	
	<hr/>	
	\$40,657 77	\$40,657 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$2,550 26
Balance of gas manufacturing account,		5,983 34
Balance of electric manufacturing account,		3,698 09
Interest received,		9 33
Rents,		120 00
Jobbing,		532 36
Other items of income,		91 69

	Dr.	Cr.
Interest paid,	\$6,336 26	
Dividends declared,	3,412 50	
Depreciation,	676 30	
Other items,	827 09	
Balance June 30, 1916,	1,732 92	
	<u>\$12,985 07</u>	<u>\$12,985 07</u>

SPRINGFIELD (ELECTRIC).

(SEE UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

Gas plant:	ASSETS.	
Lands,	\$157,629 24	
Buildings,	316,920 38	
Machinery, equipment and holders,	863,943 77	
Street and arc lamps,	51,407 40	
Mains,	1,098,530 65	
Services,	74,466 89	
Meters,	426,737 88	
Work in process,	492,132 86	
	<u>\$3,481,769 07</u>	
Other assets:		
Office building,	\$76,445 59	
Cash,	47,828 68	
Notes receivable,	3,345 00	
Due for gas,	21,962 21	
Sundry accounts due the company,	111,990 42	
Gas coal on hand,	28,830 55	
Coke on hand,	8,778 45	
Tar and tar products on hand,	12,461 47	
Enrichers on hand,	2,770 39	
Purifying materials on hand,	180 93	
Other gas materials on hand,	141,864 56	
Ammoniacal liquor on hand,	946 58	
Gas fixtures on hand,	198 72	
Gas tools and implements,	9,228 14	
Stable and garage equipment,	28,641 46	
Office furniture,	16,847 09	
Insurance fund,	15,740 75	
Investments, real estate,	79,241 57	
	<u>607,302 56</u>	
Total assets as per books of the company,		\$4,089,071 63

LIABILITIES.

Capital stock, common,	\$1,777,200 00
Bonds of Chicopee Gas Light Company assumed,	60,000 00
Notes payable,	500,000 00
Unpaid bills,	60,664 73
Deposits by customers,	15,239 47
Interest accrued but not due,	2,365 26

Premium realized on stock issues,	\$1,277,200 00
Depreciation reserve,	40,912 32
Other reserves,	19,673 93
Amounts due from the company, not included above,	5,948 20

Total liabilities as per books of the company,	\$3,759,203 91
Profit and loss balance,	329,867 72

Total credits,	\$4,089,071 63
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$353,435 57	
For distribution,	107,404 16	
management,	71,452 99	
taxes,	83,606 16	
incidentals,	13,517 65	
	<hr/>	
	\$629,416 53	
Income from sale of gas,		\$835,089 19
residuals,		68,227 23
other sources,		357 23
Balance to profit and loss,	274,257 12	
	<hr/>	<hr/>
	\$903,673 65	\$903,673 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$325,437 23
Balance of manufacturing account,		274,257 12
Interest received,		2,330 32
Rents,		402 12
Other items of income,		4,937 63
Interest paid,	\$17,236 95	
Dividends declared,	213,264 00	
Depreciation reserve,	41,375 26	
Other items,	5,620 49	
Balance June 30, 1916,	329,867 72	
	<hr/>	<hr/>
	\$607,364 42	\$607,364 42

STONEHAM.

(SEE MALDEN AND MELROSE GAS LIGHT COMPANY.)

STOCKBRIDGE LIGHTING COMPANY.

ASSETS.

Electric plant:	
Electric plant,	\$911 37
Overhead lines,	33,324 53
Underground conduits,	8,847 95
Underground wires and cables,	7,615 06
Transformers,	3,398 37
Meters,	2,743 88
	<hr/>
	\$56,841 16

Other assets:

Cash,	\$614 14	
Due for electricity,	3,243 80	
Sundry accounts due the company,	59 70	
		<u>\$3,917 64</u>

Total assets as per books of the company, \$60,758 80

LIABILITIES.

Capital stock, common,	\$40,000 00
Notes payable,	7,300 00
Unpaid bills,	1,787 21
Interest due but not paid,	182 50

Total liabilities as per books of the company, \$49,269 71

Profit and loss balance, 11,489 09

Total credits, \$60,758 80

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$51 59	
For current bought,	14,896 19	
distribution,	4,169 38	
management,	1,167 15	
taxes,	873 09	
incidentals,	291 12	
	<u>\$21,448 52</u>	
Income from sale of electricity,		\$30,657 48
other sources,		38 33
Balance to profit and loss,	9,247 29	
	<u>\$30,695 81</u>	<u>\$30,695 81</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$8,062 35
Balance of manufacturing account,		9,247 29
Interest paid,	\$428 89	
Dividends declared,	2,400 00	
Depreciation,	2,991 66	
Balance June 30, 1916,	11,489 09	
	<u>\$17,309 64</u>	<u>\$17,309 64</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Holders,	\$42,899 00
Mains,	318,681 89
Services,	75,851 92
Meters,	120,051 55
	<u>\$557,484 36</u>

Electric plant:

Lands,	\$34,485 46	
Buildings,	74,138 04	
Steam plant,	103,115 20	
Electric plant,	63,314 93	
Overhead lines,	150,839 99	
Underground conduits,	16,892 34	
Underground wires and cables,	22,415 10	
Transformers,	38,256 17	
Meters,	69,672 36	
Street lamps and fixtures,	4,141 29	
Work in process,	4,139 98	
		\$581,410 86

Other assets:

Office building,	\$11,404 67	
Cash,	54,755 52	
Due for gas,	6,113 08	
Due for electricity,	20,325 37	
Sundry accounts due the company,	8,003 27	
Enrichers on hand,	61 29	
Other gas materials on hand,	18,641 48	
Stoves on hand,	1,464 16	
Gas tools and implements,	819 20	
Electric fuel on hand,	3,187 12	
Electric tools and implements,	3,225 77	
Other electric materials and supplies on hand,	14,669 81	
Stable and garage equipment,	20,342 35	
Office furniture,	5,804 48	
Investments, real estate,	32,641 00	
		201,458 57

Total assets as per books of the company, \$1,340,353 79

LIABILITIES.

Capital stock, common,	\$834,500 00	
Notes payable,	125,000 00	
Unpaid bills,	18,215 77	
Deposits by customers,	16,780 00	
Interest accrued but not due,	1,206 29	
Premium realized on stock issues,	156,900 00	
Depreciation reserve,	73,665 84	
Other reserves,	3,529 14	
Amounts due from the company, not included above,	2,509 25	

Total liabilities as per books of the company, \$1,232,306 29

Profit and loss balance, 108,047 50

Total credits, \$1,340,353 79

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$784 09	
For gas bought,	93,776 51	
distribution,	25,570 94	
management,	16,050 60	
taxes,	14,664 97	
incidentals,	2,065 41	
		\$152,912 52

Operating expenses (electric):	Dr.	Cr.
At station,	\$31,433 93	
For current bought,	13,778 61	
distribution,	36,525 05	
management,	21,227 04	
taxes,	20,244 67	
incidentals,	4,572 85	
	<hr/>	
	\$127,782 15	
Income from sale of gas,		\$185,201 61
sale of electricity,		204,629 78
other sources (electric),		2,338 35
Balance to profit and loss:		
Gas,	32,289 09	
Electric,	79,185 98	
	<hr/>	
	\$392,169 74	\$392,169 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$103,332 29
Balance of gas manufacturing account,		32,289 09
Balance of electric manufacturing account,		79,185 98
Interest received,		932 40
Other items of income,		5,051 46
Interest paid,	\$5,457 02	
Dividends declared,	83,450 00	
Depreciation reserve,	20,517 71	
Other items,	3,318 99	
Balance June 30, 1916,	108,047 50	
	<hr/>	
	\$220,791 22	\$220,791 22

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

	ASSETS.	
Electric plant:		
Overhead lines,	\$8,204 20	
Transformers,	1,218 35	
Meters,	893 77	
	<hr/>	
		\$10,316 32
Other assets:		
Cash,	\$305 94	
Due for electricity,	349 14	
Insurance,	4 50	
Interest prepaid,	11 46	
	<hr/>	
		671 04
Total assets as per books of the company,		\$10,987 36
Profit and loss balance,		4,818 45
		<hr/>
Total debits,		\$15,805 81
	LIABILITIES.	
Capital stock, common,		\$11,000 00
Notes payable,		4,000 00
Unpaid bills,		765 82
Amounts due from the company, not included above,		39 99
		<hr/>
Total liabilities as per books of the company,		\$15,805 81

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$1,022 40	
distribution,	779 92	
management,	230 39	
taxes,	183 02	
incidentals,	48 48	
	<hr/>	
	\$2,264 21	
Income from sale of electricity,		\$2,586 50
Balance to profit and loss,	322 29	
	<hr/>	<hr/>
	\$2,586 50	\$2,586 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$4,940 38	
Balance of manufacturing account,		\$322 29
Interest paid,	200 36	
Balance June 30, 1916,		4,818 45
	<hr/>	<hr/>
	\$5,140 74	\$5,140 74

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,000 00	
Buildings,	51,549 81	
Machinery and equipment,	283,247 20	
Mains,	231,000 00	
Meters,	15,000 00	
	<hr/>	\$588,797 01
Other assets:		
Office building,	\$15,000 00	
Cash,	35,451 25	
Due for gas,	23,254 24	
Sundry accounts due the company,	10,508 16	
Gas coal on hand,	4,760 08	
Coke on hand,	1,783 87	
Tar on hand,	4,350 00	
Ammoniacal liquor on hand,	424 78	
Enrichers on hand,	325 64	
Purifying materials on hand,	820 00	
Other gas materials on hand,	431 10	
Stoves on hand,	780 80	
Gas fixtures on hand,	12,612 07	
Investments,	3,000 00	
	<hr/>	113,501 99
Total assets as per books of the company,		\$702,299 00

LIABILITIES.

Capital stock, common,	\$330,000 00
Notes payable,	157,000 00
Unpaid bills,	1,582 41

Deposits by customers,	\$230 00
Premium realized on stock issues,	103,000 00
Amounts due from the company, not included above,	1,731 56

Total liabilities as per books of the company,	\$593,543 97
Profit and loss balance,	108,755 03

Total credits,	\$702,299 00
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$84,021 40	
For distribution,	15,811 32	
management,	9,003 81	
taxes,	12,116 90	
incidentals,	1,450 25	
	<hr/>	
	\$122,403 68	
Income from sale of gas,		\$157,754 20
residuals,		28,020 30
other sources,		11 95
Balance to profit and loss,	63,382 77	
	<hr/>	<hr/>
	\$185,786 45	\$185,786 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$92,758 83
Balance of manufacturing account,		63,382 77
Interest received,		171 69
Rents,		950 04
Jobbing,		1,886 75
Interest paid,	\$2,908 75	
Dividends declared,	33,000 00	
Depreciation,	14,200 41	
Other items,	285 89	
Balance June 30, 1916,	108,755 03	
	<hr/>	<hr/>
	\$159,150 08	\$159,150 08

TURNERS FALLS.

(SEE FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$40,523 40
Buildings,	147,206 20
Reservoirs, dams and canals,	584,608 42
Electric plant,	182,826 86
Hydraulic plant equipment,	25,214 94

Electric plant—*Concluded.*

Overhead lines,	\$712,950 59	
Transformers,	6,330 87	
Meters,	3,323 98	
Work in process,	3,367,403 58	
		<hr/>
		\$5,070,388 84

Other assets:

Office building and storehouse,	\$17,269 28	
Other permanent structures,	5,975 85	
Cash,	79,815 35	
Notes receivable,	30,802 36	
Due for electricity,	55,469 57	
Sundry accounts due the company,	30,586 69	
Other electric materials and supplies on hand,	19,121 42	
Office furniture,	4,407 05	
Development of storage,	21,580 04	
Prepaid accounts,	69,278 03	
		<hr/>
		334,305 64

Total assets as per books of the company, \$5,404,694 48

LIABILITIES.

Capital stock, common,	\$2,950,000 00
Bonds issued,	250,000 00
Notes payable,	1,775,000 00
Unpaid bills,	79,145 33
Deposits by customers,	35 00
Unpaid dividends,	51,625 00
Interest accrued but not due,	13,742 93
Reserves,	21,315 45
	<hr/>

Total liabilities as per books of the company, \$5,140,863 71

Profit and loss balance, 263,830 77

Total credits, \$5,404,694 48

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$48,093 48	
For current bought,	76,619 50	
distribution,	12,106 97	
management,	34,678 78	
taxes,	38,325 45	
incidentals,	4,160 86	
	<hr/>	
	\$213,985 04	
Income from sale of electricity,		\$355,921 73
other sources,		59,712 62
Balance to profit and loss,	201,649 31	
	<hr/>	<hr/>
	\$415,634 35	\$415,634 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$242,747 27
Balance of manufacturing account,		201,649 31
Interest received,		25,735 95

	DR.	CR.
Rents,		\$2,312 84
Sundry income and salvage,		17,921 94
Interest paid,	\$48,260 10	
Dividends declared,	177,000 00	
Construction charged off,	1,276 44	
Balance June 30, 1916,	263,830 77	
	<hr/>	<hr/>
	\$490,367 31	\$490,367 31

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$2,398 58	
Overhead lines,	8,260 41	
Transformers,	2,077 34	
Meters,	976 50	
	<hr/>	\$13,712 83
Other assets:		
Cash,	\$463 02	
Due for electricity,	562 09	
Electric tools and implements,	37 89	
Other electric materials and supplies on hand,	25 00	
	<hr/>	1,088 00
Total assets as per books of the company,		\$14,800 83
Profit and loss balance,		281 17
		<hr/>
Total debits,		\$15,082 00

LIABILITIES.

Capital stock, common,	\$7,500 00
Notes payable,	7,300 00
Interest accrued but not due,	182 00
Amounts due from the company, not included above,	100 00
	<hr/>
Total liabilities as per books of the company,	\$15,082 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,493 87	
For distribution,	305 58	
management,	229 24	
taxes,	66 50	
incidentals,	176 50	
	<hr/>	
	\$2,271 69	
Income from sale of electricity,		\$2,819 71
Balance to profit and loss,	548 02	
	<hr/>	<hr/>
	\$2,819 71	\$2,819 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$638 56	
Balance of manufacturing account,		\$548 02
Interest paid,	190 63	
Balance June 30, 1916,		281 17
	<u>\$829 19</u>	<u>\$829 19</u>

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Electric plant:		
Lands and buildings,	\$18,106 33	
Steam plant,	13,866 94	
Electric plant,	40,979 81	
Overhead lines,	298,787 83	
Transformers,	21,738 97	
Meters,	21,895 20	
Street lamps and fixtures,	3,420 00	
	<u></u>	\$418,795 08
Other assets:		
House wiring,	\$1,047 65	
Cash,	26,357 48	
Notes receivable,	722 67	
Due for electricity,	12,062 95	
Sundry accounts due the company,	19,009 35	
Motors and inside wiring rented,	16,884 49	
Electric tools and implements,	1,734 16	
Other electric materials and supplies on hand,	10,754 27	
Stable and garage equipment,	3,088 84	
Office furniture,	2,172 32	
Reserve fund,	10,450 00	
Interest prepaid,	606 42	
Insurance,	1,712 57	
Taxes prepaid,	30 88	
Prepaid accounts,	134 07	
	<u></u>	106,768 12
Total assets as per books of the company,		\$525,563 20

LIABILITIES.

Capital stock, common,	\$272,800 00
Notes payable,	210,500 00
Unpaid bills,	8,731 47
Deposits by customers,	85 00
Interest accrued but not due,	2,025 96
Reserves,	4,028 32
Amounts due from the company, not included above,	1,747 97
	<u></u>
Total liabilities as per books of the company,	\$499,918 72
Profit and loss balance,	25,644 48
	<u></u>
Total credits,	\$525,563 20

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$836 96	
For current bought,	50,364 13	
distribution,	6,782 29	
management,	4,853 13	
taxes,	5,569 31	
incidentals,	986 44	
	<hr/>	
	\$69,392 26	
Income from sale of electricity,		\$103,321 35
other sources,		302 67
Balance to profit and loss,	34,231 76	
	<hr/>	<hr/>
	\$103,624 02	\$103,624 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$25,420 97
Balance of manufacturing account,		34,231 76
Interest received,		710 74
Adjustment of taxes prior to June 30, 1915,		1,160 01
Jobbing,		843 69
Reserve for dividend (June, 1915),		2,728 00
Other items of income,		7,500 00
Interest paid,	\$10,987 08	
Dividends declared,	20,460 00	
Construction charged off,	1,514 67	
Depreciation,	9,100 00	
Reserve for dividend,	3,637 34	
Other items,	1,251 60	
Balance June 30, 1916,	25,644 48	
	<hr/>	<hr/>
	\$72,595 17	\$72,595 17

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Electric plant:	
Lands,	\$146,982 82
Buildings,	452,674 36
Steam plant,	562,536 55
Electric plant,	261,691 09
Hydraulic plant equipment,	54,270 22
Overhead lines,	135,194 45
Underground conduits,	854,627 50
Underground wires and cables,	694,011 49
Transformers,	180,847 49
Meters,	136,216 23
Street lamps and fixtures,	122,894 64
	<hr/>
	\$3,601,946 84

Other assets:

Office building,	\$91,840 51	
Cash,	19,610 40	
Due for electricity,	77,462 13	
Sundry accounts due the company,	4,572 24	
Electric fuel on hand,	23,242 90	
Electric tools and implements,	2,246 10	
Other electric materials and supplies on hand,	81,650 70	
Stable and garage equipment,	31,532 26	
Office furniture,	410 99	
Reserve fund,	189,098 06	
		<u>\$521,666 29</u>

Total assets as per books of the company, \$4,123,613 13

LIABILITIES.

Capital stock, common,	\$2,000,000 00
Bonds issued,	200,000 00
Notes payable,	55,000 00
Unpaid bills,	23,506 28
Deposits by customers,	20,511 00
Premium realized on stock issues,	1,027,500 00
Depreciation reserve,	50,000 00
Other reserves,	209,098 06

Total liabilities as per books of the company, \$3,585,615 34

Profit and loss balance, 537,997 79

Total credits, \$4,123,613 13

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$246,874 40	
For current bought,	2,176 70	
distribution,	110,878 99	
management,	78,531 62	
taxes,	90,019 89	
incidentals,	13,029 80	
	<u>\$541,511 40</u>	
Income from sale of electricity,		\$1,008,518 40
Balance to profit and loss,	467,007 00	
	<u>\$1,008,518 40</u>	<u>\$1,008,518 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$343,057 51
Balance of manufacturing account,		467,007 00
Interest received,		9,000 00
Cash dividend on Indian Orchard Company common stock,		245,000 00
Stock dividend of 2,500 shares of Indian Orchard Company preferred stock,		250,000 00
Other items of income,		64 17
Interest paid,	\$17,149 24	
Dividends declared,	200,000 00	

	DR.	CR.
Dividend disbursed of 2,500 shares of Indian Orchard Company preferred stock, . . .	\$250,000 00	
Depreciation,	39,398 69	
Depreciation reserve,	50,000 00	
Indian Orchard Company stock,	175,000 00	
Other items,	25,582 96	
Reserve fund,	19,000 00	
Balance June 30, 1916,	537,997 79	
	<hr/>	<hr/>
	\$1,314,128 68	\$1,314,128 68

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY

ASSETS.

Gas plant:		
Lands,	\$430 47	
Buildings,	830 43	
Machinery and equipment,	2,091 34	
Lamp posts,	867 10	
Mains,	4,771 31	
Services,	50 34	
Meters,	766 53	
	<hr/>	\$9,807 52
Other assets:		
Cash,	\$253 99	
Due for gas,	297 29	
Sundry accounts due the company,	19 07	
Other gas materials on hand,	90 00	
	<hr/>	660 35
Total assets as per books of the company,		\$10,467 87
Profit and loss balance,		176 32
		<hr/>
Total debits,		\$10,644 19

LIABILITIES.

Capital stock, common,	\$10,000 00
Unpaid bills,	1 50
Depreciation reserve,	642 69
	<hr/>
Total liabilities as per books of the company,	\$10,644 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$1,605 10	
For distribution,	227 55	
management,	1 50	
taxes,	169 62	
incidentals,	21 60	
	<hr/>	
	\$2,025 37	
Income from sale of gas,		\$1,403 56
Balance to profit and loss,		621 81
	<hr/>	<hr/>
	\$2,025 37	\$2,025 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$499 33
Balance of manufacturing account,	\$621 81	
Interest paid,	53 84	
Balance June 30, 1916,		176 32
	<hr/>	<hr/>
	\$675 65	\$675 65

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

ASSETS.

Gas plant:

Lands and buildings,	\$2,797 81	
Machinery and equipment,	9,660 66	
Mains,	9,484 93	
Services,	882 07	
Meters,	2,380 97	
	<hr/>	\$25,206 44

Electric plant:

Lands and buildings,	\$18,587 05	
Wharf,	1,262 27	
Steam plant,	40,941 51	
Electric plant,	17,687 96	
Overhead lines,	46,473 95	
Transformers,	4,696 67	
Meters,	1,789 92	
Street lamps and fixtures,	14,970 65	
	<hr/>	146,409 98

Other assets:

Other permanent structures,	\$1,212 48	
Cash,	2,763 94	
Notes receivable,	68 42	
Due for gas,	976 33	
Due for electricity,	7,590 39	
Sundry accounts due the company,	906 62	
Gas coal on hand,	1,036 10	
Enrichers on hand,	214 20	
Other gas materials on hand,	119 09	
Electric fuel on hand,	4,001 36	
Electric tools and implements,	33 77	
Other electric materials and supplies on hand,	106 20	
Stable and garage equipment,	1,802 29	
Office furniture,	239 28	
Insurance,	319 82	
Investments, irrigation farm,	3,581 14	
	<hr/>	24,971 43

Total assets as per books of the company,	\$196,587 85
Profit and loss balance,	12,104 53
	<hr/>
Total debits,	\$208,692 38

LIABILITIES.

Capital stock, common,	\$25,000 00
Notes payable,	4,133 33
Unpaid bills,	7,765 97
Deposits by customers,	90 10
Amounts due the Boston Electric securities,	171,346 80
Labor accrued, not due,	356 18

Total liabilities as per books of the company,	\$208,692 38
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$2,166 75	
For distribution,	841 41	
management,	420 07	
taxes,	140 06	
incidentals,	55 06	
	<hr/>	
	\$3,623 35	
Operating expenses (electric):		
At station,	\$13,078 23	
For distribution,	5,157 45	
management,	1,778 78	
taxes,	1,435 88	
incidentals,	1,012 71	
	<hr/>	
	22,463 05	
Income from sale of gas,		\$4,063 61
sale of electricity,		29,350 28
Balance to profit and loss:		
Gas,	440 26	
Electric,	6,887 23	
	<hr/>	
	\$33,413 89	\$33,413 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$8,919 92	
Balance of gas manufacturing account,		\$440 26
Balance of electric manufacturing account,		6,887 23
Interest received,		1 32
Other items of income,		8 67
Interest paid,	9,552 77	
Other items,	969 32	
Balance June 30, 1916,		12,104 53
	<hr/>	<hr/>
	\$19,442 01	\$19,442 01

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$392 70	
For distribution,	5 00	
management,	15 00	
taxes,	12 52	
	<hr/>	
	\$425 22	
Income from sale of gas,		\$809 62
Balance to profit and loss,	384 40	
	<hr/>	<hr/>
	\$809 62	\$809 62

WARE.

(See OTIS COMPANY.)

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$13,986 14	
Steam plant,	18,591 00	
Electric plant,	50,065 22	
Overhead lines,	90,448 00	
Transformers,	5,404 52	
Meters,	7,248 21	
Street lamps and fixtures,	2,850 00	
Work in process,	307 27	
	<hr/>	\$188,900 36

Other assets:

House and store wiring,	\$3,726 19	
Cash,	27,089 23	
Due for electricity,	4,423 40	
Sundry accounts due the company,	2,166 18	
Electric fuel on hand,	14 91	
Motors on hand,	2,423 48	
Electric tools and implements,	328 26	
Office furniture and supplies,	787 02	
Reserve fund,	850 00	
Prepaid interest,	765 02	
Insurance,	420 91	
Investments, securities,	500 00	
	<hr/>	43,494 60

Total assets as per books of the company, \$232,394 96

LIABILITIES.			
Capital stock, common,			\$132,000 00
Notes payable,			87,500 00
Unpaid bills,			2,550 23
Deposits by customers,			17 00
Interest accrued but not due,			831 82
Reserves,			1,790 00
Amounts due from the company, not included above,			1,422 00
Total liabilities as per books of the company,			\$226,111 05
Profit and loss balance,			6,283 91
Total credits,			\$232,394 96

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At station,	\$159 43		
For current bought,	16,807 43		
distribution,	2,811 41		
management,	2,010 20		
taxes,	3,418 48		
incidentals,	421 87		
		\$25,628 82	
Income from sale of electricity,			\$34,675 96
other sources,			5,035 35
Balance to profit and loss,		14,082 49	
		\$39,711 31	\$39,711 31

PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1915,			\$6,259 45
Balance of manufacturing account,			14,082 49
Interest received,			785 01
Jobbing,			423 24
Reserve for dividend (June, 1915),			1,540 00
Interest paid,	\$4,356 75		
Dividends declared,	9,240 00		
Construction charged off,	200 00		
Reserve for dividend,	1,540 00		
Other items,	1,469 53		
Balance June 30, 1916,	6,283 91		
		\$23,090 19	\$23,090 19

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.			
Gas plant:			
Lands and buildings,	\$32,300 00		
Machinery and equipment,	45,000 00		
Mains,	92,000 00		
Services,	1,270 81		
Meters,	30,000 00		
			\$200,570 81

Electric plant:

Lands,	\$32,217 12
Buildings,	49,000 00
Steam plant,	86,400 00
Electric plant,	69,000 00
Overhead lines,	145,820 00
Underground conduits,	5,700 00
Underground wires and cables,	1,250 00
Transformers,	38,000 00
Meters,	24,000 00
Street lamps and fixtures,	3,000 00

\$454,387 12

Other assets:

Office building,	\$19,937 60
Cash,	2,861 51
Due for gas,	9,892 42
Due for electricity,	20,731 44
Sundry accounts due the company,	3,955 76
Gas coal on hand,	5,982 95
Enrichers on hand,	1,414 58
Purifying materials on hand,	393 01
Other gas materials on hand,	7,693 72
Gas tools and implements,	1,700 00
Electric fuel on hand,	5,439 62
Electric tools and implements,	2,000 00
Other electric materials and supplies on hand,	18,572 01
Stable and garage equipment,	2,900 00
Office furniture,	4,000 00
Interest prepaid,	952 42
Insurance and taxes,	2,076 75
Investments, real estate,	1,494 28

111,998 07

Total assets as per books of the company, \$766,956 00

LIABILITIES.

Capital stock, common,	\$467,500 00
Bonds issued,	60,000 00
Notes payable,	72,200 00
Unpaid bills,	17,069 67
Deposits by customers,	541 71
Unpaid dividends,	9,350 00
Interest accrued but not due,	312 50
Reserves,	2,500 00
Taxes and insurance accrued,	2,855 07

Total liabilities as per books of the company, \$632,328 95

Profit and loss balance, 134,627 05

Total credits, \$766,956 00

MANUFACTURING ACCOUNT.

Operating expenses (gas):

DR.

CR.

At works,	\$33,359 63
For distribution,	4,607 61
management,	5,805 28
taxes,	3,100 98
incidentals,	1,253 71

\$48,127 21

Operating expenses (electric):	Dr.	Cr.
At station,	\$56,607 43	
For distribution,	21,430 89	
management,	10,534 08	
taxes,	5,748 04	
incidentals,	4,107 63	
	<u>\$98,428 07</u>	
Income from sale of gas,		\$69,257 60
sale of electricity,		160,915 59
other sources (electric),		155 00
Balance to profit and loss:		
Gas,	21,130 39	
Electric,	62,642 52	
	<u>\$230,328 19</u>	<u>\$230,328 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$121,547 84
Balance of gas manufacturing account,		21,130 39
Balance of electric manufacturing account,		62,642 52
Rents,		609 94
Jobbing,		951 79
Interest paid,	\$4,368 07	
Dividends declared,	37,400 00	
Depreciation,	25,007 00	
Reserve for bad bills,	2,500 00	
Other items,	2,980 36	
Balance June 30, 1916,	134,627 05	
	<u>\$206,882 48</u>	<u>\$206,882 48</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

Electric plant:		
Lands,	\$1,250 00	
Buildings,	4,256 42	
Steam plant,	5,127 28	
Electric plant,	14,465 07	
Overhead lines,	50,756 97	
Transformers,	6,811 32	
Meters,	10,334 58	
Street lamps and fixtures,	518 00	
	<u>\$93,519 64</u>	
Other assets:		
Cash,	\$584 36	
Sundry accounts due the company,	1,286 17	
Motors on hand,	430 71	
Office furniture,	393 29	
Reserve fund,	2,824 00	
Investments, real estate,	1,778 10	
	<u>7,296 63</u>	
Total assets as per books of the company,		\$100,816 27

LIABILITIES.

Capital stock, common,	\$36,500 00
Bonds issued,	10,000 00
Coupon notes,	3,000 00
Other notes payable,	3,000 00
Interest accrued but not due,	373 67
Reserves,	912 50
Amounts due from the company, not included above,	30,308 49
Total liabilities as per books of the company,	\$84,094 66
Profit and loss balance,	16,721 61
Total credits,	\$100,816 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$16,721 61
Rents,		3,650 00
For account interest from Marlborough Electric Co.,		830 67
For account depreciation from Marlborough Electric Co.,		2,824 00
Interest paid,	\$830 67	
Dividends declared,	3,650 00	
Depreciation,	2,824 00	
Balance June 30, 1916,	16,721 61	
	<u>\$24,026 28</u>	<u>\$24,026 28</u>

WEST BOSTON GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$55,169 85
Machinery and equipment,	120,293 36
Mains,	49,750 80
	<u>\$225,214 01</u>
Other assets:	
Cash,	\$824 25
Due for gas,	11,730 22
Sundry accounts due the company,	801 91
Gas coal on hand,	1,596 58
Tar on hand,	165 36
Enrichers on hand,	941 40
Purifying materials on hand,	210 25
Other gas materials on hand,	1,214 73
Reserve fund,	10,657 51
	<u>28,142 21</u>
Total assets as per books of the company,	\$253,356 22

LIABILITIES.

Capital stock, common,	\$175,000 00
Notes payable,	57,500 00
Unpaid bills,	2,095 39

Reserve fund,	\$10,657 51
Taxes accrued,	1,986 50
Total liabilities as per books of the company,	\$247,239 40
Profit and loss balance,	6,116 82
Total credits,	\$253,356 22

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$39,659 29	
For distribution,	805 44	
management,	3,087 24	
taxes,	2,869 51	
incidentals,	1,162 61	
	<u>\$47,584 09</u>	
Income from sale of gas,		\$65,672 15
Balance to profit and loss,	18,088 06	
	<u>\$65,672 15</u>	<u>\$65,672 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$5,196 17
Balance of manufacturing account,		18,088 06
Interest received,		23 52
Interest paid,	\$2,603 43	
Dividends declared,	10,087 50	
Reserve fund,	4,500 00	
Balance June 30, 1916,	6,116 82	
	<u>\$23,307 75</u>	<u>\$23,307 75</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$67,495 60
Steam plant,	134,331 72
Electric plant,	57,509 32
Overhead lines,	260,478 95
Transformers,	16,303 68
Meters,	20,250 11
Street lamps and fixtures,	1,883 00
Work in process,	14,761 53
	<u>\$573,013 91</u>
Other assets:	
Office building,	\$7,785 04
Cash,	9,953 30
Notes receivable,	600 00
Due for electricity,	20,194 10
Sundry accounts due the company,	6,116 53
Electric fuel on hand,	3,524 59
Motors on hand,	16,505 31
Electric tools and implements,	3,187 05

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$14,010 42	
Stable and garage equipment,	4,056 60	
Office furniture,	2,079 58	
Reserve fund,	3,850 00	
Prepaid interest,	1,466 32	
Insurance,	1,601 50	
Prepaid taxes,	36 96	
		<hr/>
		\$94,967 30
		<hr/>
Total assets as per books of the company,		\$667,981 21

LIABILITIES.

Capital stock, common,	\$300,000 00
Notes payable,	292,500 00
Unpaid bills,	25,322 05
Deposits by customers,	81 00
Interest accrued but not due,	3,554 58
Premium realized on stock issues,	15,000 00
Reserves,	505 83
Amounts due from the company, not included above,	2,907 30
	<hr/>
Total liabilities as per books of the company,	\$639,870 76
Profit and loss balance,	28,110 45
	<hr/>
Total credits,	\$667,981 21

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$55,476 51	
For distribution,	8,791 50	
management,	6,315 78	
taxes,	8,758 14	
incidentals,	1,897 34	
	<hr/>	
	\$81,239 27	
Income from sale of electricity,		\$126,996 61
other sources,		873 71
Balance to profit and loss,	46,631 05	
	<hr/>	<hr/>
	\$127,870 32	\$127,870 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$28,108 46
Balance of manufacturing account,		46,631 05
Interest received,		1,693 55
Rents,		240 00
Other items of income,		408 23
Interest paid,	\$14,367 09	
Dividends declared,	30,000 00	
Construction charged off,	500 00	
Depreciation,	3,850 00	
Other items,	253 75	
Balance June 30, 1916,	28,110 45	
	<hr/>	<hr/>
	\$77,081 29	\$77,081 29

WILLIAMSBURG.

(SEE MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:

Lands,	\$1,045 00
Buildings,	1,364 17
Machinery and equipment,	1,247 75
Holders,	1,598 25
Mains,	24,921 45
Services,	5,478 30
Meters,	4,288 51

\$39,943 43

Electric plant:

Overhead lines,	\$20,768 66
Transformers,	4,148 88
Meters,	5,124 54
Street lamps and fixtures,	2,643 02

32,685 10

Other assets:

Cash,	\$1,732 78
Due for gas,	1,104 28
Due for electricity,	2,153 81
Sundry accounts due the company,	2,988 92
Other gas materials on hand,	517 66
Tools and implements,	429 13
Other electric materials and supplies on hand,	769 39
Stable and garage equipment,	216 60
Office furniture,	536 49
Investments,	4,000 00

14,449 06

Total assets as per books of the company, \$87,077 59

LIABILITIES.

Capital stock, common,	\$40,000 00
Notes payable,	35,000 00
Unpaid bills,	2,092 15
Deposits by customers,	489 36
Unpaid dividends,	2,400 00
Interest accrued but not due,	1 81

Total liabilities as per books of the company, \$79,983 32
Profit and loss balance, 7,094 27

Total credits, \$87,077 59

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
For gas bought,	\$6,259 47	
distribution,	908 43	
management,	2,295 53	
taxes,	646 07	
incidentals,	85 00	
	<hr/>	
	\$10,194 50	
Operating expenses (electric):		
For current bought,	\$6,015 41	
distribution,	1,832 25	
management,	4,035 59	
taxes,	1,292 19	
incidentals,	169 68	
	<hr/>	
	13,345 12	
Income from sale of gas,		\$11,088 34
sale of electricity,		23,218 60
Balance to profit and loss:		
Gas,	893 84	
Electric,	9,873 48	
	<hr/>	
	\$34,306 94	\$34,306 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$7,311 06
Balance of gas manufacturing account,		893 84
Balance of electric manufacturing account,		9,873 48
Interest received,		11 15
Rents,		150 00
Jobbing,		674 86
Other items of income,		55 86
Interest paid,	\$2,068 67	
Dividends declared,	7,200 00	
Depreciation,	2,050 00	
Other items,	557 31	
Balance June 30, 1916,	7,094 27	
	<hr/>	
	\$18,970 25	\$18,970 25

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and reservoirs,	\$117,249 99
Buildings,	4,514 00
Dams and canals,	61,472 00
Undeveloped hydraulic rights,	60,000 00
Electric plant,	17,998 00
Hydraulic plant equipment,	7,976 00
Overhead lines,	18,744 81
Transformers,	4,491 43
Meters,	3,549 72
	<hr/>
	¹ \$295,995 95

¹ Includes \$72,052.61 added by the company by a revaluation of property purchased during the year.

Other assets:

Cash,	\$1,076 34	
Due for electricity,	5,247 91	
Sundry accounts due the company,	6,260 57	
Motors on hand,	367 34	
Electric tools and implements,	389 64	
Other electric materials and supplies on hand,	835 60	
Stable and garage equipment,	200 00	
Office furniture,	750 10	
		<u>\$15,127 50</u>

Total assets as per books of the company, \$311,123 45

LIABILITIES.

Capital stock, common,	\$12,000 00
Bonds issued,	4,500 00
Notes payable,	203,000 00
Unpaid bills,	367 25
Interest accrued but not due,	1,682 26
Amounts due from the company, not included above,	270 00

Total liabilities as per books of the company, \$221,819 51
 Profit and loss balance, 89,303 94

Total credits, \$311,123 45

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,388 38	
For current bought,	4,473 55	
distribution,	3,182 13	
management,	2,784 70	
taxes,	1,176 07	
incidentals,	1,036 81	
	<u>\$14,041 64</u>	
Income from sale of electricity,		\$29,416 49
Balance to profit and loss,	15,374 85	
	<u>\$29,416 49</u>	<u>\$29,416 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$30,695 29
Balance of manufacturing account,		15,374 85
Jobbing,		949 20
Present value of property purchased during the year in excess of purchase price,		72,052 61
Interest paid,	\$6,734 21	
Depreciation,	22,470 70	
Other items,	563 10	
Balance June 30, 1916,	89,303 94	
	<u>\$119,071 95</u>	<u>\$119,071 95</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$4,500 00
Buildings,	10,000 00
Machinery, equipment and holders,	29,000 00
Mains and services,	44,432 22
Meters,	5,400 00

\$93,332 22

Other assets:

Cash,	\$964 31
Due for gas,	3,436 51
Sundry accounts due the company,	464 95
Gas coal on hand,	2,267 06
Coke on hand,	400 00
Tar on hand,	236 95
Enrichers on hand,	50 00
Purifying materials on hand,	50 00
Stoves on hand,	100 00
Gas fixtures on hand,	50 00
Gas tools and implements,	100 00
Office furniture,	50 00

8,169 78

Total assets as per books of the company, \$101,502 00

LIABILITIES.

Capital stock, common,	\$45,100 00
Notes payable,	11,000 00
Deposits by customers,	302 00

Total liabilities as per books of the company, \$56,402 00

Profit and loss balance, 45,100 00

Total credits, \$101,502 00

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$17,655 38
For distribution,	2,064 62
management,	3,967 90
taxes,	2,123 20
incidentals,	409 97

Dr.

Cr.

\$26,221 07

Income from sale of gas,	\$26,248 16
residuals,	4,898 16
other sources,	193 75
Balance to profit and loss,	5,119 00

\$31,340 07

\$31,340 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$45,879 32
Balance of manufacturing account,		5,119 00
Jobbing,		315 95
Interest paid,	\$451 76	
Dividends declared,	4,510 00	
Depreciation,	1,252 51	
Balance June 30, 1916,	45,100 00	
	<hr/>	<hr/>
	\$51,314 27	\$51,314 27

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,832 50	
Buildings,	19,761 48	
Machinery and equipment,	31,778 46	
Holders,	11,243 00	
Mains,	202,386 79	
Services,	42,402 65	
Meters,	18,295 51	
	<hr/>	\$330,700 39
Other assets:		
Office building,	\$3,621 91	
Gas arcs,	147 80	
Cash,	1,276 62	
Due for gas,	3,759 47	
Sundry accounts due the company,	3,064 79	
Gas coal on hand,	1,172 25	
Enrichers on hand,	272 77	
Other gas materials on hand,	9,800 97	
Gas tools and implements,	803 94	
Stable and garage equipment,	759 32	
Office furniture,	860 53	
	<hr/>	25,540 37
Total assets as per books of the company,		\$356,240 76
Profit and loss balance,		32,465 70
		<hr/>
Total debits,		\$388,706 46

LIABILITIES.

Capital stock, common,	\$285,000 00
Notes payable,	61,824 00
Unpaid bills,	2,432 06
Deposits by customers,	950 00
Interest accrued but not due,	75 37
Amounts due from the company, not included above,	38,301 74
Street main extension deposit,	123 29
	<hr/>
Total liabilities as per books of the company,	\$388,706 46

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$7,027 90	
For gas bought,	12,126 16	
distribution,	4,923 53	
management,	7,186 67	
taxes,	2,984 38	
incidentals,	665 76	
	<hr/>	
	\$34,914 40	
Income from sale of gas,		\$35,153 17
other sources,		87 70
Balance to profit and loss,	326 47	
	<hr/>	<hr/>
	\$35,240 87	\$35,240 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$28,203 58	
Balance of manufacturing account,		\$326 47
Interest received,		7 00
Rents,		30 00
Jobbing,		166 84
Other items of income,		28 09
Interest paid,	4,633 49	
Other items,	187 03	
Balance June 30, 1916,		32,465 70
	<hr/>	<hr/>
	\$33,024 10	\$33,024 10

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$101,233 72	
Buildings,	314,690 60	
Steam plant,	411,298 62	
Electric plant,	173,087 51	
Overhead lines,	211,146 01	
Underground conduits,	650,524 04	
Underground wires and cables,	568,343 79	
Transformers,	80,636 51	
Meters,	64,467 67	
Street lamps and fixtures,	41,925 71	
	<hr/>	\$2,617,354 18
Other assets:		
Other permanent structures,	\$107,161 66	
Cash,	177,249 69	
Due for electricity,	87,237 38	
Sundry accounts due the company,	63,008 67	
Electric fuel on hand,	24,524 28	
Motors on hand,	10,470 79	
Electric fixtures on hand,	5,764 91	
Electric tools and implements,	4,436 82	

Other assets — *Concluded*

Other electric materials and supplies on hand,	\$84,112 00	
Stable and garage equipment,	14,741 98	
Office furniture,	5,773 30	
		<u>\$584,481 48</u>

Total assets as per books of the company, \$3,201,835 66

LIABILITIES.

Capital stock, common,	\$1,400,000 00
Notes payable,	270,000 00
Unpaid bills,	84,567 00
Deposits by customers,	6,285 75
Premium realized on stock issues,	890,000 00

Total liabilities as per books of the company,	\$2,650,852 75
Profit and loss balance,	550,982 91

Total credits, \$3,201,835 66

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$258,200 16	
For current bought,	36,081 68	
distribution,	126,777 00	
management,	79,128 99	
taxes,	75,353 30	
incidentals,	20,495 90	
	<u>\$596,037 03</u>	
Income from sale of electricity,		\$1,123,252 29
other sources,		20,914 84
Balance to profit and loss,	548,130 10	
	<u>\$1,144,167 13</u>	<u>\$1,144,167 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$523,287 64
Balance of manufacturing account,		548,130 10
Interest received,		3,030 23
Rents,		315 00
Jobbing,		3,313 99
Interest paid,	\$8,598 31	
Dividends declared,	308,000 00	
Depreciation,	196,124 21	
Other items,	14,371 53	
Balance June 30, 1916,	550,982 91	
	<u>\$1,078,076 96</u>	<u>\$1,078,076 96</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$1,583,931 39	
Machinery and equipment,	824,729 69	
Holders,	642,116 07	
Mains,	370,478 46	
Meters,	109,614 96	
	<hr/>	\$3,530,870 57

Other assets:

Office building,	\$45,000 00	
Cash,	46,576 86	
Due for gas,	60,298 54	
Sundry accounts due the company,	23,512 85	
Gas coal on hand,	41,786 23	
Coke on hand,	22,107 75	
Tar on hand,	2,441 03	
Enrichers on hand,	6,479 20	
Purifying materials on hand,	298 63	
Other gas materials on hand,	36,464 58	
Stoves on hand,	20,453 99	
Gas fixtures on hand,	12,784 90	
Stable and garage equipment,	13,980 71	
Office furniture,	1,820 45	
Insurance,	15,447 05	
	<hr/>	349,452 77

Total assets as per books of the company, \$3,880,323 34

LIABILITIES.

Capital stock, common,	\$1,400,000 00	
Coupon notes,	1,000,000 00	
Other notes payable,	300,000 00	
Unpaid bills,	16,282 00	
Deposits by customers,	79,914 24	
Unpaid dividends,	21,000 00	
Interest accrued but not due,	11,675 38	
Premium realized on stock issues,	850,000 00	
Reserves,	19,918 58	
Amounts due from the company, not included above,	15,684 97	

Total liabilities as per books of the company, \$3,714,475 17

Profit and loss balance, 165,848 17

Total credits, \$3,880,323 34

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$440,552 31
For distribution,	75,831 38
management,	34,685 54
taxes,	69,991 81
incidentals,	13,494 98

\$634,556 02

	DR.	CR.
Income from sale of gas,		\$734,181 19
" residuals,		91,025 96
Balance to profit and loss,	\$190,651 13	
	<hr/>	<hr/>
	\$825,207 15	\$825,207 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$155,572 94
Balance of manufacturing account,		190,651 13
Interest received,		6,697 11
Interest on charges to new construction,		28,304 88
Rents,		998 04
Interest paid,	\$63,261 12	
Dividends declared,	147,000 00	
Other items,	6,114 81	
Balance June 30, 1916,	165,848 17	
	<hr/>	<hr/>
	\$382,224 10	\$382,224 10

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Buildings,	\$95,054 38	
Steam plant,	123,722 62	
Electric plant,	134,321 42	
Overhead lines,	453,999 73	
Transformers,	48,076 06	
Meters,	35,682 83	
	<hr/>	\$890,857 04
Other assets:		
House wiring,	\$526 09	
Cash,	32,927 89	
Notes receivable,	314 10	
Due for electricity,	11,561 79	
Sundry accounts due the company,	17,918 03	
Motors on hand,	2,495 98	
Electric tools and implements,	1,448 22	
Other electric materials and supplies on hand,	10,235 15	
Stable and garage equipment,	2,052 65	
Office furniture,	2,607 81	
Reserve fund,	105,283 45	
Insurance,	5,324 08	
Investments,	15,000 00	
	<hr/>	207,695 24
Total assets as per books of the company,		\$1,098,552 28

LIABILITIES.

Capital stock, common,	\$800,000 00
Notes payable,	165,000 00
Unpaid bills,	10,619 09
Deposits by customers,	356 00

Unpaid dividends,	\$20,000 00
Interest accrued but not due,	698 59
Premium realized on stock issues,	50,000 00
Reserves,	27,911 94
Amounts due from the company, not included above,	6,204 04
Account of pole line rentals not due,	115 57

Total liabilities as per books of the company,	\$1,080,905 23
Profit and loss balance,	17,647 05

Total credits,	\$1,098,552 28
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$83,330 12	
distribution,	17,257 17	
management,	5,259 39	
taxes,	17,463 39	
incidentals,	2,194 22	
	<hr/>	
	\$125,504 29	
Income from sale of electricity,		\$195,365 52
other sources,		67,687 69
Balance to profit and loss,	137,548 92	
	<hr/>	<hr/>
	\$263,053 21	\$263,053 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$17,099 11
Balance of manufacturing account,		137,548 92
Interest received,		5,000 87
Jobbing,		1,267 92
Accrued dividend on stock sold,		1,769 28
Interest paid,	\$11,226 66	
Dividends declared,	76,000 00	
Depreciation,	38,066 22	
Reserve for bad debts,	1,800 00	
Other reserves,	12,383 78	
Other items,	5,562 39	
Balance June 30, 1916,	17,647 05	
	<hr/>	<hr/>
	\$162,686 10	\$162,686 10

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

[From the returns made, as corrected by the Board.]

AMHERST WATER COMPANY.

ASSETS.	
Watersheds, reservoirs, real estate, mains,	\$214,445 04
Pumping engines and auxiliaries,	800 00
Meters,	17,214 39
Distribution tools and supplies,	339 92
Other materials and supplies,	1,094 94
Cash on hand,	7 70
Accounts receivable for water,	1,256 61
Other accounts receivable,	15 00
<hr/>	
Total assets as per books of the company,	\$235,173 60
LIABILITIES.	
Capital stock, common,	\$150,000 00
Notes payable,	49,000 00
Interest due but not paid,	540 00
<hr/>	
Total liabilities as per books of the company,	\$199,540 00
Profit and loss balance,	35,633 60
<hr/>	
	\$235,173 60

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,	\$636 33		
Distribution,	426 92		
Management,	3,566 16		
Taxes,	3,523 55		
Incidentals,	297 05		
	<hr/>		
		\$8,450 01	
Income from sale of water,			\$22,162 37
municipal income,			3,469 00
Balance to profit and loss,		17,181 36	
		<hr/>	<hr/>
		\$25,631 37	\$25,631 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$32,312 26
Balance of operating account,		17,181 36
Rents,		169 00
Other items of income,		3 65
Interest paid,	\$2,032 67	
Dividends declared,	12,000 00	
Balance June 30, 1916,	35,633 60	
	<hr/>	<hr/>
	\$49,666 27	\$49,666 27

ASHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$3,000 00
Land,	300 00
Mains,	5,300 00
Cash on hand,	831 30

Total assets as per books of the company,	\$9,431 30
Profit and loss balance,	6,168 70

\$15,600 00

LIABILITIES.

Capital stock, common,	\$15,600 00
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Total liabilities as per books of the company,	\$15,600 00
--	-------------

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$11 50	
Management,	78 73	
Taxes,	198 58	
	<hr/>	
Income from sale of water,		\$713 75
municipal income,		250 00
Balance to profit and loss,	674 94	
	<hr/>	<hr/>
	\$963 75	\$963 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$6,743 64	
Balance of operating account,		\$674 94
Depreciation,	100 00	
Balance June 30, 1916,		6,168 70
	<hr/>	<hr/>
	\$6,843 64	\$6,843 64

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.

Land,	\$300 00
Buildings,	9,700 00

Total assets as per books of the company,	\$10,000 00
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LIABILITIES.

Capital stock, common,	\$10,000 00
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Total liabilities as per books of the company,	\$10,000 00
--	-------------

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping, \$2,749 26		
Taxes, 189 97		
	\$2,939 23	
Income from sale of water,		\$2,939 23
	\$2,939 23	\$2,939 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$2,040 60	
Other items of income,		\$2,040 60
	\$2,040 60	\$2,040 60

BARNSTABLE WATER COMPANY.

ASSETS.

Watersheds,	\$6,026 00
Wells,	7,228 71
Water supply rights,	7,500 00
Buildings,	5,603 54
Pumps,	3,443 86
Internal combustion engines and auxiliaries,	6,901 16
Station piping,	300 00
Other station equipment,	2,472 68
Mains,	103,878 98
Water towers,	10,691 24
Services,	7,153 38
Hydrants,	3,598 86
Meters,	300 00
Fuel on hand,	305 62
Station tools and supplies,	436 51
Other materials and supplies,	1,014 08
Cash on hand,	1,204 81
Accounts receivable for water,	1,772 86
Other accounts receivable,	1,536 56

Total assets as per books of the company,	\$171,368 85
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LIABILITIES.

Capital stock, common,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	12,480 00
Accounts payable,	1,565 70
Interest due but not paid,	396 60
Interest accrued but not due,	937 50
Other liabilities,	1,827 76

Total liabilities as per books of the company,	\$167,207 56
Profit and loss balance,	4,161 29

\$171,368 85

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$155 00	
Pumping,	1,731 94	
Distribution,	21 92	
Management,	741 87	
Taxes,	1,077 57	
Incidentals,	535 92	
	<hr/>	
	\$4,264 22	
Income from sale of water,		\$8,749 15
municipal income,		2,403 33
other sources,		751 88
Balance to profit and loss,	7,640 14	
	<hr/>	
	\$11,904 36	\$11,904 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,280 89
Balance of operating account,		7,640 14
Interest paid,	\$4,418 90	
Other items,	340 84	
Balance June 30, 1916,	4,161 29	
	<hr/>	
	\$8,921 03	\$8,921 03

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

Reservoirs,	\$20,000 00
Mains,	47,190 00
Hydrants,	2,450 00
Office furniture and equipment,	60 00
Stable and garage equipment,	400 00
Other materials and supplies,	3,060 57
Cash on hand,	1,542 53
Accounts receivable for water,	1,720 47
Other accounts receivable,	94 82

Total assets as per books of the company,	\$76,518 39
---	-------------

LIABILITIES.	
Capital stock, common,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	28,920 00
Total liabilities as per books of the company,	\$68,920 00
Profit and loss balance,	7,598 39
	<u>\$76,518 39</u>

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,	\$525 90		
Distribution,	281 07		
Management,	2,094 96		
Taxes,	498 92		
Incidentals,	442 31		
	<u> </u>	\$3,843 16	
Income from sale of water,			\$8,631 34
municipal income,			1,107 00
other sources,			79 38
Balance to profit and loss,		5,974 56	
		<u>\$9,817 72</u>	<u>\$9,817 72</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1915,			\$5,543 66
Balance of operating account,			5,974 56
Other items of income,			39 89
Interest paid,	\$2,759 72		
Dividends declared,	1,200 00		
Balance June 30, 1916,	7,598 39		
	<u>\$11,558 11</u>		<u>\$11,558 11</u>

BRANT ROCK WATER COMPANY.

ASSETS.	
Land and buildings,	\$2,400 00
Pumps,	900 00
Internal combustion engines and auxiliaries,	1,300 00
Station piping,	250 00
Other station equipment,	500 00
Mains,	10,945 00
Services,	100 00
Accounts receivable for water,	1,613 00
Total assets as per books of the company,	<u>\$18,008 00</u>

LIABILITIES.	
Capital stock, common,	\$5,000 00
Accounts payable,	10,595 00
Interest due but not paid,	635 70
Other liabilities,	394 14
Total liabilities as per books of the company,	<u>\$16,624 84</u>
Profit and loss balance,	1,383 16
	<u>\$18,008 00</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$1,901 30	
Distribution,	928 00	
Management,	1,275 00	
Taxes,	54 50	
Incidentals,	300 00	
	<hr/>	
	\$4,458 80	
Income from sale of water,		\$4,487 00
municipal income,		46 00
Balance to profit and loss,	74 20	
	<hr/>	<hr/>
	\$4,533 00	\$4,533 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,944 66
Balance of operating account,		74 20
Interest paid,	\$635 70	
Balance June 30, 1916,	1,383 16	
	<hr/>	<hr/>
	\$2,018 86	\$2,018 86

BRIDGEWATERS WATER COMPANY.

ASSETS.

Land and buildings,	\$24,009 53
Pumping engines and auxiliaries,	22,233 75
Mains, water towers, services, hydrants, other supply devices and meters,	177,812 64
Cash on hand,	2,207 20
	<hr/>
Total assets as per books of the company,	\$226,263 12

LIABILITIES.

Capital stock, common,	\$100,000 00
Bonds outstanding,	75,000 00
Notes payable,	27,000 00
	<hr/>
Total liabilities as per books of the company,	\$202,000 00
Profit and loss balance,	24,263 12
	<hr/>
	\$226,263 12

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$2,591 42	
Distribution,	1,258 59	
Management,	3,409 43	
Taxes,	1,691 46	
Incidentals,	631 26	
	<hr/>	
	\$9,582 16	
Income from sale of water,		\$19,774 93
municipal income,		1,500 00
Balance to profit and loss,	11,692 77	
	<hr/>	<hr/>
	\$21,274 93	\$21,274 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$17,358 06
Balance of operating account,		11,692 77
Interest received,		45 87
Rents,		67 32
Interest paid,	\$4,900 90	
Balance June 30, 1916,	24,263 12	
	<hr/>	<hr/>
	\$29,164 02	\$29,164 02

CHESHIRE WATER COMPANY.

ASSETS.

Reservoirs and pipe lines,	\$14,009 19
Cash on hand,	1,481 67
Accounts receivable for water,	280 50
	<hr/>
Total assets as per books of the company,	\$15,771 36

LIABILITIES.

Capital stock, common,	\$15,000 00
	<hr/>
Total liabilities as per books of the company,	\$15,000 00
Profit and loss balance,	771 36
	<hr/>
	\$15,771 36

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$93 72	
Management,	121 26	
Taxes,	279 22	
	<hr/>	
	\$494 20	
Income from sale of water,		\$2,415 77
Balance to profit and loss,	1,921 57	
	<hr/>	<hr/>
	\$2,415 77	\$2,415 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$499 79
Balance of operating account,		1,921 57
Dividends declared,	\$1,650 00	
Balance June 30, 1916,	771 36	
	<hr/>	<hr/>
	\$2,421 36	\$2,421 36

COHASSET WATER COMPANY.

ASSETS.

Land and buildings,	\$89,072 31
Boilers, auxiliaries and other plant items,	90,296 99
Other equipment,	1,250 68

Other materials and supplies,	\$1,094 60
Cash on hand,	2,151 40
Other accounts receivable,	342 19

Total assets as per books of the company, \$184,208 17

LIABILITIES.

Capital stock, common,	\$80,400 00
Capital stock, preferred,	19,600 00
Bonds outstanding,	65,000 00
Notes payable,	8,000 00
Accounts payable,	13 04
Premiums realized on capital stock issued,	378 00

Total liabilities as per books of the company, \$173,391 04
 Profit and loss balance, 10,817 13

\$184,208 17

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Pumping,	\$4,029 62	
Distribution,	40 85	
Management,	3,213 83	
Taxes,	1,916 87	
Incidentals,	1,862 35	
	<u>\$11,063 52</u>	
Income from sale of water,		\$14,678 94
municipal income,		4,160 00
other sources,		69 86
Balance to profit and loss,	7,845 28	
	<u>\$18,908 80</u>	<u>\$18,908 80</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$18,271 82
Balance of operating account,		7,845 28
Interest received,		82 91
Rents,		57 17
Jobbing,		17 45
Interest paid,	\$3,575 34	
Depreciation,	6,882 16	
Dividends declared,	5,000 00	
Balance June 30, 1916,	10,817 13	
	<u>\$26,274 63</u>	<u>\$26,274 63</u>

COTTAGE CITY WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and other plant items,	\$218,326 07
Fuel on hand,	1,876 61
Station tools and supplies,	197 28
Distribution tools and supplies,	501 34
Other materials and supplies,	2,077 10

Cash on hand,	\$536 71
Accounts receivable for water,	161 58
Other accounts receivable,	8 79

Total assets as per books of the company,	\$223,685 48
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LIABILITIES.

Capital stock, common,	\$100,000 00
Bonds outstanding,	90,000 00
Notes payable,	11,000 00
Accounts payable,	1,801 22
Other liabilities,	12,089 27

Total liabilities as per books of the company,	\$214,890 49
Profit and loss balance,	8,794 99

\$223,685 48

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$230 28	
Pumping,	3,413 26	
Distribution,	226 92	
Management,	3,836 21	
Taxes,	2,150 22	
Incidentals,	337 07	
	<hr/>	
	\$10,193 96	
Income from sale of water,		\$18,851 10
municipal income,		2,517 88
Balance to profit and loss,	11,175 02	
	<hr/>	<hr/>
	\$21,368 98	\$21,368 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$8,435 70
Balance of operating account,		11,175 02
Jobbing,		243 23
Interest paid,	\$5,058 96	
Depreciation,	5,000 00	
Reserve fund,	1,000 00	
Balance June 30, 1916,	8,794 99	
	<hr/>	<hr/>
	\$19,853 95	\$19,853 95

DEDHAM WATER COMPANY.

ASSETS.

Wells,	\$12,868 08
Water supply rights,	17,542 50
Land,	7,300 50
Buildings,	12,343 11
Boilers and auxiliaries, pumping engines and auxiliaries and pumps,	40,660 12
Mains, water towers, services, hydrants, other supply devices and meters,	345,416 63
Cash on hand,	13,327 47
Accounts receivable for water,	11,053 83

Total assets as per books of the company,	\$460,512 24
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LIABILITIES.

Capital stock, common,	\$200,000 00
Bonds outstanding,	113,000 00
Notes payable,	5,000 00
Interest accrued but not due,	941 67
Dividends voted but not paid,	6,000 00

Total liabilities as per books of the company,	\$324,941 67
Profit and loss balance,	135,570 57
	<hr/>
	\$460,512 24

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$5,680 43	
Distribution,	3,713 17	
Management,	7,873 58	
Taxes,	5,144 24	
Incidentals,	2,253 67	
	<hr/>	
	\$24,665 09	
Income from sale of water,		\$42,974 72
municipal income,		6,725 00
other sources,		210 75
Balance to profit and loss,	25,245 38	
	<hr/>	<hr/>
	\$49,910 47	\$49,910 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$128,040 06
Balance of operating account,		25,245 38
Interest received,		229 31
Interest paid,	\$5,944 18	
Dividends declared,	12,000 00	
Balance June 30, 1916,	135,570 57	
	<hr/>	<hr/>
	\$153,514 75	\$153,514 75

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.

Watersheds,	\$200 00
Reservoirs,	100 00
Water supply rights,	250 00
Mains,	1,900 00
Services,	5 00
Meters,	212 22
Distribution tools and supplies,	4 25
Cash on hand,	6 23
Accounts receivable for water,	67 34

Total assets as per books of the company,	\$2,745 04
Profit and loss balance,	1,254 96
	<hr/>
	\$4,000 00

LIABILITIES.	
Capital stock, common,	\$4,000 00
Total liabilities as per books of the company,	\$4,000 00

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,	\$19 80		
Distribution,	21 27		
Management,	45 90		
Taxes,	63 29		
		\$150 26	
Income from sale of water,			\$579 41
Balance to profit and loss,		429 15	
		\$579 41	\$579 41

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1915,		\$1,048 61	
Balance of operating account,			\$429 15
Depreciation,		75 50	
Dividends declared,		560 00	
Balance June 30, 1916,			1,254 96
		\$1,684 11	\$1,684 11

EDGARTOWN WATER COMPANY.

ASSETS.	
Land, buildings, boilers and other plant items,	\$72,433 02
Mains,	4,208 84
Water towers, services, hydrants, other supply devices and meters,	2,209 05
Cash on hand,	446 84
Accounts receivable for water,	279 61
Interest prepaid,	43 62
Total assets as per books of the company,	\$79,620 98

LIABILITIES.	
Capital stock, common,	\$32,500 00
Bonds outstanding,	32,500 00
Notes payable,	5,500 00
Interest accrued but not due,	744 79
Total liabilities as per books of the company,	\$71,244 79
Profit and loss balance,	8,376 19
	\$79,620 98

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Pumping,	\$399 41		
Management,	1,472 80		
Taxes,	768 46		
Incidentals,	301 00		
		\$2,941 67	

	DR.	CR.
Income from sale of water,		\$6,137 82
municipal income,		1,782 60
other sources,		26 00
Balance to profit and loss,	\$5,004 75	
	<u>\$7,946 42</u>	<u>\$7,946 42</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$6,616 42
Balance of operating account,		5,004.75
Interest paid,	\$1,944 98	
Dividends declared,	1,300 00	
Balance June 30, 1916,	8,376 19	
	<u>\$11,621 17</u>	<u>\$11,621 17</u>

FAIRHAVEN WATER COMPANY.

ASSETS.

Watersheds,	\$1,700 00
Wells,	9,657 09
Land,	4,000 00
Buildings,	16,197 10
Boilers and auxiliaries,	3,571 94
Pumping engines and auxiliaries,	1,500 00
Pumps,	9,881 78
Mains,	81,138 14
Water towers,	25,716 08
Services,	14,418 89
Hydrants,	3,060 00
Other supply devices,	5,696 98
Other materials and supplies,	1,171 29
Cash on hand,	164 79
Accounts receivable for water,	10,560 81
Total assets as per books of the company,	<u>\$188,434 89</u>

LIABILITIES.

Capital stock, common,	\$125,000 00
Notes payable,	62,000 00
Interest accrued but not due,	639 17

Total liabilities as per books of the company,	\$187,639 17
Profit and loss balance,	795 72
	<u>\$188,434 89</u>

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$415 03	
Pumping,	4,799 19	
Distribution,	679 45	
Management,	3,884 28	
Taxes,	1,622 96	
Incidentals,	75 52	
	<u>\$11,476 43</u>	

	DR.	CR.
Income from sale of water,		\$19,143 56
municipal income,		3,123 42
Balance to profit and loss,	\$10,790 55	
	<hr/>	<hr/>
	\$22,266 98	\$22,266 98

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$5,643 03
Balance of operating account,		10,790 55
Rents,		25 00
Jobbing,		146 75
Amount accrued interest not entered up in 1915,		571 67
Interest paid,	\$2,968 95	
Depreciation,	9,526 74	
Dividends declared,	3,750 00	
Loss in meters account,	135 59	
Balance June 30, 1916,	795 72	
	<hr/>	<hr/>
	\$17,177 00	\$17,177 00

GRAFTON WATER COMPANY.

ASSETS.

Land,	\$2,000 00
Buildings,	4,810 00
Wells, boilers and other plant items,	20,045 00
Mains, water towers, services, hydrants, other supply devices and meters,	64,132 00
Cash on hand,	2,619 38
	<hr/>
Total assets as per books of the company,	\$93,606 38
Profit and loss balance,	71,518 62
	<hr/>

\$165,125 00

LIABILITIES.

Capital stock, common,	\$80,000 00
Bonds outstanding,	80,000 00
Other liabilities,	5,125 00
	<hr/>

Total liabilities as per books of the company, \$165,125 00

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$3,234 73	
Distribution,	417 96	
Management,	739 20	
Taxes,	541 05	
	<hr/>	
	\$4,932 94	
Income from sale of water,		\$7,501 97
municipal income,		2,532 94
Balance to profit and loss,	5,101 97	
	<hr/>	<hr/>
	\$10,034 91	\$10,034 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$73,404 97	
Balance of operating account,		\$5,101 97
Interest received,		34 38
Interest paid,	3,250 00	
Balance June 30, 1916,		71,518 62
	<hr/>	<hr/>
	\$76,654 97	\$76,654 97

GRANVILLE CENTER WATER COMPANY.

ASSETS.

Watersheds,	\$1,000 00
Wells and reservoirs,	2,500 00
Mains,	5,030 00
Services,	309 16
Meters,	140 00
Station tools and supplies,	489 66
Cash on hand,	138 87
Accounts receivable for water,	12 00

Total assets as per books of the company,	\$9,619 69
Profit and loss balance,	1,087 64
	<hr/>
	\$10,707 33

LIABILITIES.

Capital stock, common,	\$6,000 00
Notes payable,	3,350 00
Accounts payable,	1,357 33

Total liabilities as per books of the company,	\$10,707 33
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$50 00	
Management,	19 06	
Taxes,	66 00	
Incidentals,	103 45	
	<hr/>	
	\$238 51	
Income from sale of water,		\$222 87
Balance to profit and loss,		15 64
	<hr/>	<hr/>
	\$238 51	\$238 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$878 72	
Balance of operating account,	15 64	
Jobbing,		\$11 41
Interest paid,	167 50	
Other items,	37 19	
Balance June 30, 1916,		1,087 64
	<hr/>	<hr/>
	\$1,099 05	\$1,099 05

GROTON WATER COMPANY.

ASSETS.

Wells, reservoirs, land and other plant items,	\$89,400 61
Fuel on hand,	74 70
Station tools and supplies,	35 15
Cash on hand,	3,907 79
Accounts receivable for water,	37 73
Insurance,	55 06

Total assets as per books of the company,	\$93,511 01
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LIABILITIES.

Capital stock, common,	\$31,800 00
Bonds outstanding,	28,000 00

Total liabilities as per books of the company,	\$59,800 00
Profit and loss balance,	33,711 01

	\$93,511 01
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OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply, \$4,553 58		
Pumping, 193 08		
Management, 1,516 65		
Taxes, 481 87		
Incidentals, 105 76		
	\$6,850 94	
Income from sale of water,		\$9,668 80
Balance to profit and loss,	2,817 86	
	\$9,668 80	\$9,668 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$35,125 70
Balance of operating account,		2,817 86
Interest received,		67 45
Interest paid, \$1,120 00		
Dividends declared, 3,180 00		
Balance June 30, 1916, 33,711 01		
	\$38,011 01	\$38,011 01

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Taxes, \$78 40		
Income from sale of water,		\$86 00
Balance to profit and loss, 7 60		
	\$86 00	\$86 00

HINGHAM WATER COMPANY.

ASSETS.

Watersheds,	\$7,886 76
Reservoirs and water supply rights,	14,952 88
Land,	2,075 00
Buildings,	9,027 68
Pumping engines and other plant items,	34,806 50
Mains, water towers, services, hydrants and other supply devices,	590,568 05
Meters,	2,251 65
Office building and land,	10,322 87
Office furniture and equipment,	241 04
Stable and garage equipment,	1,626 93
Fuel on hand,	422 35
Station and distribution tools and supplies,	750 00
Other materials and supplies,	6,852 10
Cash on hand,	668 61
Accounts receivable for water,	1,182 47
Other accounts receivable,	1,667 81
Investments,	1,100 00

Total assets as per books of the company,	\$686,402 70
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LIABILITIES.

Capital stock, common,	\$300,000 00
Bonds outstanding,	120,000 00
Notes payable,	28,535 95
Interest accrued but not due,	855 23

Total liabilities as per books of the company,	\$449,391 18
Profit and loss balance,	237,011 52

\$686,402 70

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$1,806 14	
Pumping,	8,392 04	
Distribution,	3,125 45	
Management,	8,233 86	
Taxes,	9,992 94	
Incidentals,	3,634 37	
	<hr/>	
	\$35,184 80	
Income from sale of water,		\$69,227 30
municipal income,		4,088 25
Balance to profit and loss,	38,130 75	
	<hr/>	
	\$73,315 55	\$73,315 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$241,015 12
Balance of operating account,		38,130 75
Interest received,		172 05
Rents,		1,240 64

	DR.	CR.
Jobbing,		\$1,068 40
Other items of income,		1,475 47
Interest paid,	\$7,127 61	
Dividends declared,	24,000 00	
Water rates paid during June, 1915,	13,463 30	
Other items,	1,500 00	
Balance June 30, 1916,	237,011 52	
	<u>\$283,102 43</u>	<u>\$283,102 43</u>

HOLLISTON WATER COMPANY.

ASSETS.		
Wells,		\$1,500 00
Reservoirs,		18,000 00
Land,		16,615 56
Buildings,		2,000 00
Pumping engines and auxiliaries,		8,000 00
Mains,		56,242 54
Water towers,		8,600 00
Services,		3,800 00
Hydrants,		2,755 56
Cash on hand,		202 80
Total assets as per books of the company,		<u>\$117,716 46</u>
Profit and loss balance,		6,873 54
		<u>\$124,590 00</u>

LIABILITIES.		
Capital stock, common,		\$25,000 00
Capital stock, preferred,		25,000 00
Bonds outstanding,		50,000 00
Notes payable,		24,590 00
Total liabilities as per books of the company,		<u>\$124,590 00</u>

OPERATING ACCOUNT.		
Operating expenses:	DR.	CR.
Pumping,	\$1,795 52	
Distribution,	338 23	
Management,	720 00	
Taxes,	837 01	
	<u>\$3,690 76</u>	
Income from sale of water,		\$4,061 43
municipal income,		2,655 00
Balance to profit and loss,	3,025 67	
	<u>\$6,716 43</u>	<u>\$6,716 43</u>

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1915,	\$7,601 67	
Balance of operating account,		\$3,025 67
Other items of income,		202 46
Interest paid,	2,500 00	
Balance June 30, 1916,		6,873 54
	<u>\$10,101 67</u>	<u>\$10,101 67</u>

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.

Land, buildings, dam and other plant items,	\$82,762 91
Cash on hand,	1,835 60
Accounts receivable for water,	2,649 98
Investments,	3,050 00

Total assets as per books of the company, \$90,298 49

LIABILITIES.

Capital stock, common,	\$40,000 00
Accounts payable,	482 65
Other liabilities,	3,065 39

Total liabilities as per books of the company, \$43,548 04

Profit and loss balance, 46,750 45

\$90,298 49

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Distribution,	\$40 23	
Management,	899 67	
Taxes,	824 82	
Incidentals,	180 23	
	<hr/>	
	\$1,944 95	
Income from sale of water,		\$7,601 09
municipal income,		51 00
other sources,		873 63
Balance to profit and loss,	6,580 77	
	<hr/>	<hr/>
	\$8,525 72	\$8,525 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$40,132 32
Balance of operating account,		6,580 77
Interest received,		37 36
Balance June 30, 1916,	\$46,750 45	
	<hr/>	<hr/>
	\$46,750 45	\$46,750 45

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.

Watersheds,	\$500 00
Wells,	400 00
Reservoirs,	2,000 00
Water supply rights,	1,000 00

Land,	\$1,000 00
Buildings,	250 00
Pumping engines and auxiliaries,	1,100 00
Pumps,	400 00
Station piping,	250 00
Other station equipment,	200 00
Mains,	2,150 00
Water towers,	950 00
Other supply devices,	50 00

Total assets as per books of the company, \$10,250 00

LIABILITIES.

Capital stock, common, \$10,000 00

Total liabilities as per books of the company, \$10,000 00

Profit and loss balance, 250 00

\$10,250 00

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Pumping, \$605 82		
Distribution, 93 18		
Taxes, 180 00		
Incidentals, 35 00		
	\$914 00	
Income from sale of water,		\$1,414 00
Balance to profit and loss,	500 00	
	\$1,414 00	\$1,414 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$50 00
Balance of operating account,		500 00
Depreciation,	\$300 00	
Balance June 30, 1916,	250 00	
	\$550 00	\$550 00

KNOX HILL WATER COMPANY.

(Palmer.)

ASSETS.

Reservoirs,	\$300 00
Water supply rights,	200 00
Mains,	270 00
Cash on hand,	5 78
Accounts receivable for water,	16 50

Total assets as per books of the company, \$792 28

Profit and loss balance, 1,132 72

\$1,925 00

LIABILITIES.

Capital stock, common,	\$1,925 00
Total liabilities as per books of the company,	<u>\$1,925 00</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$24 57	
Distribution,	110 13	
Management,	4 00	
Taxes,	10 78	
	<u>\$149 48</u>	
Income from sale of water,		\$216 50
Balance to profit and loss,	67 02	
	<u>\$216 50</u>	<u>\$216 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$1,151 61	
Balance of operating account,		\$67 02
Dividends declared,	48 13	
Balance June 30, 1916,		1,132 72
	<u>\$1,199 74</u>	<u>\$1,199 74</u>

LENOX WATER COMPANY.

ASSETS.

Watersheds,	\$25,999 33
Reservoirs,	99,350 63
Water supply rights,	300 00
Buildings,	915 60
Pumps,	1,842 56
Mains,	57,634 99
Meters,	4,911 08
Station tools and supplies,	100 00
Cash on hand,	4,829 17
Accounts receivable for water,	1,259 64
Total assets as per books of the company,	<u>\$197,143 00</u>

LIABILITIES.

Capital stock, common,	\$81,600 00
Capital stock, preferred,	5,000 00
Bonds outstanding,	84,000 00
Notes payable,	6,000 00
Accounts payable,	594 00
Interest due but not paid,	2,100 00
Dividends voted but not paid,	2,190 00
Total liabilities as per books of the company,	<u>\$181,484 00</u>
Profit and loss balance,	15,659 00
	<u>\$197,143 00</u>

OPERATING ACCOUNT.			
Operating expenses:		DR.	CR.
Supply,	\$336 00		
Pumping,	268 47		
Distribution,	185 44		
Management,	1,742 22		
Taxes,	2,931 18		
Incidentals,	66 60		
	<hr/>	\$5,529 91	
Income from sale of water,			\$14,435 00
municipal income,			910 03
other sources,			145 00
Balance to profit and loss,		9,960 12	
		<hr/>	<hr/>
		\$15,490 03	\$15,490 03

PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1915,			\$20,866 24
Balance of operating account,			9,960 12
Interest paid,	\$4,430 56		
Depreciation,	6,356 80		
Dividends declared,	4,380 00		
Balance June 30, 1916,	15,659 00		
	<hr/>	<hr/>	<hr/>
		\$30,826 36	\$30,826 36

LUDLOW MANUFACTURING COMPANY.

ASSETS.			
Mains,			\$25,007 24
Hydrants,			1,513 50
Other supply devices,			27 98
Meters,			618 70
Cash on hand,			3,968 22
Accounts receivable for water,			932 13
			<hr/>
Total assets as per books of the company,			\$32,067 77
LIABILITIES.			
Capital stock, common,			\$29,000 00
			<hr/>
Total liabilities as per books of the company,			\$29,000 00
Profit and loss balance,			3,067 77
			<hr/>
			\$32,067 77

OPERATING ACCOUNT.			
Operating expenses:		DR.	CR.
Supply,	\$3,753 05		
Distribution,	1,222 23		
Management,	1,035 00		
Taxes,	571 97		
Incidentals,	54 19		
	<hr/>	\$6,636 44	

	DR.	CR.
Income from sale of water,		\$10,528 92
municipal income,		360 63
Balance to profit and loss,	\$4,253 11	
	<u>\$10,889 55</u>	<u>\$10,889 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$2,536 28
Balance of operating account,		4,253 11
Interest received,		90 19
Depreciation,	\$2,361 81	
Dividends declared,	1,450 00	
Balance June 30, 1916,	3,067 77	
	<u>\$6,879 58</u>	<u>\$6,879 58</u>

MEDFIELD WATER COMPANY.

ASSETS.

Water supply rights,	\$5,000 00
Land,	400 00
Buildings,	550 00
Pumps,	700 00
Internal combustion engines and auxiliaries,	350 00
Electric plant,	523 98
Station piping,	200 00
Other station equipment,	455 62
Mains,	9,799 94
Water towers,	2,700 00
Meters,	24 00
Cash on hand,	1,524 44
Accounts receivable for water,	863 98
Total assets as per books of the company,	<u>\$23,091 96</u>
Profit and loss balance,	1,552 33

\$24,644 29

LIABILITIES.

Capital stock, common,	\$24,000 00
Notes payable,	500 00
Accounts payable,	131 79
Interest accrued but not due,	12 50

Total liabilities as per books of the company, \$24,644 29

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Pumping,	\$365 40	
Distribution,	217 17	
Management,	576 28	
Taxes,	424 89	
Incidentals,	13 00	
	<u>\$1,596 74</u>	

	DR.	CR.
Income from sale of water,		\$3,222 27
municipal income,		180 00
Balance to profit and loss,	\$1,805 53	
	<u>\$3,402 27</u>	<u>\$3,402 27</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$2,983 27	
Balance of operating account,		\$1,805 53
Interest received,		15 80
Interest paid,	45 01	
Other items,	345 38	
Balance June 30, 1916,		1,552 33
	<u>\$3,373 66</u>	<u>\$3,373 66</u>

MILFORD WATER COMPANY.

ASSETS.

Watersheds,	\$1,200 00
Wells,	15,060 00
Reservoirs,	62,920 00
Purification plant,	35,981 94
Land,	10,300 00
Buildings,	23,127 83
Boilers and auxiliaries,	2,546 00
Pumping engines and auxiliaries,	26,250 00
Station piping,	7,043 00
Other station equipment,	4,506 42
Mains,	301,207 10
Water towers,	4,853 00
Services,	46,255 39
Hydrants,	19,276 40
Other supply devices,	9,188 31
Meters,	12,200 78
Office furniture and equipment,	311 99
Fuel on hand,	668 19
Oil, waste and packing,	162 34
Station tools and supplies,	362 36
Distribution tools and supplies,	306 50
Cash on hand,	10,455 05
Accounts receivable for water,	6,070 21
Total assets as per books of the company,	<u>\$600,252 81</u>

LIABILITIES.

Capital stock, common,	\$200,000 00
Bonds outstanding,	200,000 00
Notes payable,	83,500 00
Total liabilities as per books of the company,	<u>\$483,500 00</u>
Profit and loss balance,	116,752 81
	<u>\$600,252 81</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$1,098 97	
Pumping,	5,568 39	
Distribution,	1,415 18	
Management,	5,680 11	
Taxes,	10,753 95	
Incidentals,	1,208 45	
	<hr/>	
	\$25,725 05	
Income from sale of water,		\$51,074 49
municipal income,		10,788 93
other sources,		261 95
Balance to profit and loss,	36,400 32	
	<hr/>	<hr/>
	\$62,125 37	\$62,125 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$114,713 19
Balance of operating account,		36,400 32
Interest paid,	\$11,015 00	
Depreciation,	7,345 70	
Dividends declared,	16,000 00	
Balance June 30, 1916,	116,752 81	
	<hr/>	<hr/>
	\$151,113 51	\$151,113 51

MILLBURY WATER COMPANY.

ASSETS.

Storage basins,	\$3,512 76
Wells,	9,445 78
Reservoirs,	13,642 92
Land,	25,289 51
Buildings,	6,640 52
Boilers, auxiliaries, pumping and other plant items,	36,528 97
Mains and hydrants,	120,945 05
Services,	6,646 86
Other supply devices,	232 38
Meters,	293 61
Office furniture and equipment,	1,477 70
Stable and garage equipment,	63 99
Fuel on hand,	64 00
Oil, waste and packing,	94 30
Station tools, distribution tools and supplies,	402 37
Other materials and supplies,	896 15
Cash on hand,	8,678 44
Accounts receivable for water,	3,292 28
Other accounts receivable,	1,179 95
Insurance prepaid,	26 65
Interest prepaid,	568 90
	<hr/>
Total assets as per books of the company,	\$239,923 09
Profit and loss balance,	15,229 70
	<hr/>
	\$255,152 79

LIABILITIES.		
Capital stock, common,		\$113,000 00
Bonds outstanding,		31,000 00
Notes payable,		110,000 00
Accounts payable,		383 83
Interest accrued but not due,		623 96
Dividends voted but not paid,		145 00
Total liabilities as per books of the company,		<u>\$255,152 79</u>

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Pumping,	\$2,758 91		
Distribution,	248 45		
Management,	2,190 38		
Taxes,	2,120 12		
Incidentals,	1,122 48		
		\$8,440 34	
Income from sale of water,			\$9,281 54
municipal income,			4,586 33
other sources,			2,053 07
Balance to profit and loss,		7,480 60	
		<u>\$15,920 94</u>	<u>\$15,920 94</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1915,		\$14,964 67	
Balance of manufacturing account,			\$7,480 60
Interest received,			593 30
Interest paid,		6,604 46	
Depreciation,		54 47	
Commission on sale of bonds,		1,680 00	
Balance June 30, 1916,			15,229 70
		<u>\$23,303 60</u>	<u>\$23,303 60</u>

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

ASSETS.		
Reservoirs,		\$200 00
Water supply rights,		1,000 00
Mains,		300 00
Cash on hand,		264 89
Total assets as per books of the company,		<u>\$1,764 89</u>

LIABILITIES.		
Capital stock, common,		\$1,500 00
Total liabilities as per books of the company,		<u>\$1,500 00</u>
Profit and loss balance,		264 89
		<u>\$1,764 89</u>

OPERATING ACCOUNT.

Operating expenses:		Dr.	Cr.
Management,	\$351 63		
Taxes,	27 80		
	<hr/>	\$379 43	
Income from sale of water,			\$229 25
Balance to profit and loss,			150 18
		<hr/>	<hr/>
		\$379 43	\$379 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$415 07
Balance of operating account,	\$150 18	
Balance June 30, 1916,	264 89	
	<hr/>	<hr/>
	\$415 07	\$415 07

NORTHFIELD SCHOOLS (THE).

(Seminary Division.)

ASSETS.

Reservoirs,	\$3,513 56
Water supply rights,	2,200 00
Purification plant,	4,807 91
Buildings,	150 00
Pumps,	300 00
Electric plant,	133 00
Mains, services, hydrants and other supply devices,	15,702 25
Meters,	907 63
Accounts receivable for water,	262 12
	<hr/>
Total assets as per books of the company,	\$27,976 47

LIABILITIES.

Accounts payable,	\$178 59
Other liabilities,	27,573 87
	<hr/>
Total liabilities as per books of the company,	\$27,752 46
Profit and loss balance,	224 01
	<hr/>
	\$27,976 47

OPERATING ACCOUNT.

Operating expenses:		Dr.	Cr.
Supply,	\$20 72		
Pumping,	34 08		
Distribution,	252 21		
Taxes,	109 28		
	<hr/>	\$416 29	
Income from sale of water,			\$1,551 58
municipal income,			31 01
Balance to profit and loss,		1,166 30	
		<hr/>	<hr/>
		\$1,582 59	\$1,582 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$402 44	
Balance of operating account,		\$1,166 30
Depreciation,	517 62	
Other items,	22 23	
Balance June 30, 1916,	224 01	
	<hr/>	<hr/>
	\$1,166 30	\$1,166 30

NORTHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$1,567 30
Pumps,	616 75
Mains,	4,842 02
Other supply devices,	56 54
Meters,	768 08
Cash on hand,	85 88

Total assets as per books of the company, \$7,936 57

LIABILITIES.

Capital stock, common,	\$2,000 00
Notes payable,	1,200 00
Accounts payable,	1,097 28

Total liabilities as per books of the company, \$4,297 28

Profit and loss balance, 3,639 29

\$7,936 57

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Management,	\$100 00	
Taxes,	71 02	
Incidentals,	1,097 28	
	<hr/>	
	\$1,268 30	
Income from sale of water,		\$975 10
municipal income,		127 71
Balance to profit and loss,		165 49
	<hr/>	<hr/>
	\$1,268 30	\$1,268 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$4,616 76
Balance of operating account,	\$165 49	
Interest paid,	74 06	
Sundry accounts for labor survey, etc.,	737 92	
Balance June 30, 1916,	3,639 29	
	<hr/>	<hr/>
	\$4,616 76	\$4,616 76

NORTON WATER COMPANY.

ASSETS.	
Watersheds,	\$665 00
Wells,	7,904 42
Land,	621 40
Buildings,	4,663 81
Oil tanks,	346 28
Pumps,	2,942 42
Internal combustion engines and auxiliaries,	5,382 30
Station piping,	511 36
Other station equipment,	678 48
Mains,	101,878 78
Water towers,	15,746 73
Services,	4,562 27
Hydrants,	3,132 42
Meters,	50 00
Station tools and supplies,	335 98
Other materials and supplies,	1,095 73
Cash on hand,	244 76
Accounts receivable for water,	1,597 15

Total assets as per books of the company,	\$152,359 29
Profit and loss balance,	2,263 38

\$154,622 67

LIABILITIES.	
Capital stock, common,	\$75,000 00
Bonds outstanding,	75,000 00
Accounts payable,	1,932 98
Interest accrued but not due,	937 50
Other liabilities,	1,752 19

Total liabilities as per books of the company,	\$154,622 67
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OPERATING ACCOUNT.		DR.	CR.
Operating expenses:			
Supply,	\$66 75		
Pumping,	1,930 15		
Distribution,	32 57		
Management,	522 44		
Taxes,	1,376 73		
Incidentals,	319 21		
	<hr/>	\$4,247 85	
Income from sale of water,			\$5,857 76
municipal income,			2,263 34
Balance to profit and loss,		3,873 25	
		<hr/>	<hr/>
		\$8,121 10	\$8,121 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$2,447 87	
Balance of operating account,		\$3,873 25
Jobbing,		108 47
Interest paid,	3,750 00	
Other items,	47 23	
Balance June 30, 1916,		2,263 38
	<hr/>	<hr/>
	\$6,245 10	\$6,245 10

ONSET WATER COMPANY.

ASSETS.

Land store house and office building,	\$1,100 00
Buildings,	875 00
Boilers and auxiliaries,	1,345 00
Pumping engines and auxiliaries,	1,373 95
Station piping,	465 00
Other station equipment,	275 00
Mains,	58,124 03
Water towers,	6,300 00
Services,	8,313 45
Hydrants,	1,662 50
Meters,	267 21
Office furniture and equipment,	40 00
Fuel on hand,	26 75
Oil, waste and packing,	5 00
Station tools and supplies,	65 72
Distribution tools and supplies,	103 00
Other materials and supplies,	145 50
Cash on hand,	595 69
Accounts receivable for water,	56 00
	<hr/>
Total assets as per books of the company,	\$81,138 80

LIABILITIES.

Capital stock, common,	\$25,000 00
Bonds outstanding,	19,000 00
Notes payable,	26,427 20
	<hr/>
Total liabilities as per books of the company,	\$70,427 20
Profit and loss balance,	10,711 60
	<hr/>
	\$81,138 80

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$187 50	
Pumping,	1,785 94	
Distribution,	638 36	
Management,	2,389 61	
Taxes,	448 19	
Incidentals,	857 80	
	<hr/>	
	\$6,307 40	

	DR.	CR.
Income from sale of water,		\$9,703 30
municipal income,		1,350 00
other sources,		199 79
Balance* to profit and loss,	\$4,945 69	
	<hr/>	<hr/>
	\$11,253 09.	\$11,253 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$10,401 41
Balance of operating account,		4,945 69
Interest paid,	\$2,385 50	
Dividends declared,	1,250 00	
Bond redeemed,	1,000 00	
Balance June 30, 1916,	10,711 60	
	<hr/>	<hr/>
	\$15,347 10	\$15,347 10

OXFORD WATER COMPANY.

ASSETS.

Wells,	\$5,000 00
Land,	20,266 85
Buildings,	2,496 74
Pumps,	2,000 00
Internal combustion engines and auxiliaries,	4,000 00
Other station equipment,	756 92
Mains,	40,400 14
Water towers,	4,000 00
Services,	3,613 38
Hydrants,	2,412 00
Meters,	3,434 93
Fuel on hand,	501 20
Oil, waste and packing,	84 35
Station tools and supplies,	50 95
Distribution tools and supplies,	179 80
Other materials and supplies,	808 92
Cash on hand,	2,001 51
Accounts receivable for water and other accounts receivable,	4,552 92

Total assets as per books of the company,	\$96,560 61
Profit and loss balance,	1,489 09
	<hr/>
	\$98,049 70

LIABILITIES.

Capital stock, common,	\$50,000 00
Bonds outstanding,	35,000 00
Notes payable,	1,800 00
Accounts payable,	3,123 90
Interest accrued but not due,	875 00
Reserve fund,	2,000 00
Other liabilities,	5,250 80

Total liabilities as per books of the company,	\$98,049 70
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$0 63	
Pumping,	1,457 59	
Distribution,	496 98	
Management,	907 47	
Taxes,	1,437 70	
Incidentals,	70 95	
	<hr/>	
	\$4,371 32	
Income from sale of water,		\$6,377 60
municipal income,		2,552 50
other sources,		646 23
Balance to profit and loss,	5,205 01	
	<hr/>	<hr/>
	\$9,576 33	\$9,576 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$2,690 82	
Balance of operating account,		\$5,205 01
Other items of income,		1 08
Interest paid,	1,840 00	
Dividends declared,	1,247 50	
Reserve for depreciation,	500 00	
Other items,	416 86	
Balance June 30, 1916,		1,489 09
	<hr/>	<hr/>
	\$6,695 18	\$6,695 18

PALMER WATER COMPANY.

ASSETS.

Watersheds,	\$3,000 00
Reservoirs,	10,850 00
Buildings,	150 00
Mains,	51,899 38
Services,	6,993 36
Hydrants,	2,960 00
Other supply devices,	1,525 10
Meters,	2,441 00
Office furniture and equipment,	227 75
Cash on hand,	7,695 80
Accounts receivable for water,	1,432 57
	<hr/>
Total assets as per books of the company,	\$89,174 96

LIABILITIES.

Capital stock, common,	\$30,000 00
Bonds outstanding,	30,000 00
Notes payable,	8,300 00
Accounts payable,	490 33
Interest accrued but not due,	161 04
	<hr/>
Total liabilities as per books of the company,	\$68,951 37
Profit and loss balance,	20,223 59
	<hr/>
	\$89,174 96

OPERATING ACCOUNT.

Operating expenses:		DR.	CR.
Distribution,	\$1,480 49		
Management,	1,773 81		
Taxes,	1,031 02		
Incidentals,	69 95		
	<hr/>	\$4,355 27	
Income from sale of water,			\$10,520 68
municipal income,			1,988 92
other sources,			163 10
Balance to profit and loss,		8,317 43	
		<hr/>	<hr/>
		\$12,672 70	\$12,672 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$16,802 97
* Balance of operating account,		8,317 43
Interest received,		46 25
Interest paid,	\$1,943 06	
Dividends declared,	3,000 00	
Balance June 30, 1916,	20,223 59	
	<hr/>	<hr/>
	\$25,166 65	\$25,166 65

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

Watersheds, wells, reservoirs, water supply rights and purification plant,	\$3,148 49
Mains, water towers, services, hydrants and other supply devices,	3,500 00
Cash on hand,	116 52
	<hr/>
Total assets as per books of the company,	\$6,765 01
Profit and loss balance,	4,840 99
	<hr/>
	\$11,606 00

LIABILITIES.

Capital stock, common,	\$10,000 00
Notes payable,	1,600 00
Dividends voted but not paid,	6 00
	<hr/>
Total liabilities as per books of the company,	\$11,606 00

OPERATING ACCOUNT.

Operating expenses:		DR.	CR.
Supply,	\$35 87		
Distribution,	91 57		
Management,	105 70		
Taxes,	106 37		
	<hr/>	\$339 51	
Income from sale of water,			\$581 36
Balance to profit and loss,		241 85	
		<hr/>	<hr/>
		\$581 36	\$581 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$3,250 84	
Balance of operating account,		\$241 85
Interest paid,	28 00	
Depreciation,	1,600 00	
Dividends declared,	204 00	
Balance June 30, 1916,		4,840 99
	<hr/>	<hr/>
	\$5,082 84	\$5,082 84

SALISBURY WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$15,000 00
Wells,	10,500 00
Reservoirs and dam,	3,000 00
Land,	500 00
Buildings,	3,400 00
Boilers and auxiliaries,	350 00
Pumping engines and auxiliaries,	450 00
Pumps,	1,825 00
Internal combustion engines and auxiliaries,	1,950 00
Electric plant,	500 00
Station piping,	400 00
Rights of way,	2,500 00
Other station equipment,	24 48
Mains,	87,307 09
Water towers,	7,250 00
Services,	8,315 00
Hydrants and other supply devices,	3,893 00
Meters,	10 00
Sewerage system,	54,969 05
Station tools and supplies,	1 85
Distribution tools and fixtures,	500 00
Other materials and supplies,	32 80
Cash on hand,	4 27
Accounts receivable for water,	1,460 17
Other accounts receivable,	2,104 20
Reserve fund,	150 00
Investments,	500 00

Total assets as per books of the company, \$206,896 91

LIABILITIES.

Capital stock, common,	\$45,000 00
Capital stock, preferred,	45,000 00
Bonds outstanding,	70,000 00
Notes payable,	5,000 00
Accounts payable,	6,553 43
Interest due but not paid,	150 00

Interest accrued but not due,	\$291 67
Dividends accrued,	225 00
Other liabilities,	256 16

Total liabilities as per books of the company,	\$172,476 26
Profit and loss balance,	34,420 65

\$206,896 91

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$0 65	
Pumping,	598 16	
Distribution,	387 36	
Management,	725 82	
Taxes,	267 62	
Incidentals,	10 00	
	<hr/>	
	\$1,989 61	
Income from sale of water,		\$3,670 81
municipal income,		2,060 00
other sources,		960 25
Balance to profit and loss,	4,701 45	
	<hr/>	<hr/>
	\$6,691 06	\$6,691 06

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of operating account,		\$4,701 45
Interest received,		1,505 16
Rents,		100 00
Accrued dividend on stock,		150 00
Appraised values,		56,250 02
Other items of income,		29 98
Interest paid,	\$3,881 40	
Dividends declared,	2,400 00	
Organization expenses charged off,	22,025 87	
Other items,	8 69	
Balance June 30, 1916,	34,420 65	
	<hr/>	<hr/>
	\$62,736 61	\$62,736 61

SCITUATE WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and water supply rights,	\$42,250 00
Purification plant,	19,350 00
Land,	4,500 00
Buildings,	6,200 00
Boilers, auxiliaries and other plant items,	91,524 33
Mains, water towers, services, hydrants, other supply devices and meters,	202,968 00
Cash on hand,	738 17
Notes receivable,	200 00

Total assets as per books of the company,	\$367,730 50
Profit and loss balance,	12,539 17

\$380,269 67

		LIABILITIES.	
Capital stock, common,			\$150,000 00
Capital stock, preferred,			100,000 00
Bonds outstanding,			100,000 00
Notes payable,			19,500 00
Accounts payable,			10,769 67
Total liabilities as per books of the company,			<u>\$380,269 67</u>

		OPERATING ACCOUNT.	
Operating expenses:		DR.	CR.
Supply,	\$705 70		
Pumping,	1,871 08		
Distribution,	579 08		
Management,	2,902 98		
Taxes,	4,795 15		
Incidentals,	1,447 22		
		\$12,301 21	
Income from sale of water,			\$19,648 01
municipal income,			2,150 00
other sources,			80 42
Balance to profit and loss,		9,577 22	
		<u>\$21,878 43</u>	<u>\$21,878 43</u>

		PROFIT AND LOSS ACCOUNT.	
		DR.	CR.
Balance June 30, 1915,		\$4,967 26	
Balance of operating account,			\$9,577 22
Interest received,			115 87
Rents,			55 00
Interest paid,	6,320 00		
Dividends declared,	11,000 00		
Balance June 30, 1916,			12,539 17
		<u>\$22,287 26</u>	<u>\$22,287 26</u>

SHEFFIELD WATER COMPANY.

		ASSETS.	
Watersheds,			\$5,900 00
Reservoirs,			6,000 00
Purification plant,			300 00
Mains,			23,000 00
Meters,			93 10
Cash on hand,			82 08
Accounts receivable for water,			372 25
Total assets as per books of the company,			<u>\$35,747 43</u>
Profit and loss balance,			7,350 91
			<u>\$43,098 34</u>

LIABILITIES.

Capital stock, common,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	3,098 34

Total liabilities as per books of the company,	\$43,098 34
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$303 50	
Distribution,	872 79	
Management,	264 28	
Taxes,	179 50	
	<hr/>	
	\$1,620 07	
Income from sale of water,		\$1,170 50
municipal income,		450 00
Balance to profit and loss,	43	
	<hr/>	<hr/>
	\$1,620 50	\$1,620 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$9,887 06	
Balance of operating account,		\$0 43
Rents,		100 00
Balance from savings bank omitted in 1915,		2,801 66
Other items of income,		634 06
Interest paid,	1,000 00	
Balance June 30, 1916,		7,350 91
	<hr/>	<hr/>
	\$10,887 06	\$10,887 06

SOUTHBRIDGE WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$11,114 67
Reservoirs,	54,679 36
Water supply rights,	9,121 85
Purification plant,	17,267 30
Land and buildings,	6,000 00
Mains,	155,153 25
Services,	17,168 72
Hydrants,	9,062 02
Other supply devices,	120 00
Meters,	13,363 20
Office furniture and equipment,	797 73
Stable and garage equipment,	1,136 63
Distribution tools and supplies,	6,859 38
Other materials and supplies,	7,786 73
Cash on hand,	11,717 59
Other accounts receivable,	626 98
Insurance,	160 00
Investments,	25,947 50

Total assets as per books of the company,	\$348,082 91
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LIABILITIES.		
Capital stock, common,		\$200,000 00
Accounts payable,		1,105 34
Depreciation reserve,		23,552 35
Total liabilities as per books of the company,		\$224,657 69
Profit and loss balance,		123,425 22
		<hr/>
		\$348,082 91

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,	\$936 62		
Distribution,	1,346 55		
Management,	3,668 43		
Taxes,	6,703 48		
Incidentals,	423 17		
	<hr/>	\$13,078 25	
Income from sale of water,			\$21,623 74
municipal income,			5,235 77
Balance to profit and loss,		13,781 26	
		<hr/>	<hr/>
		\$26,859 51	\$26,859 51

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1915,			\$119,514 06
Balance of operating account,			13,781 26
Interest received,			1,178 00
Rents,			280 00
Jobbing,			872 04
Other items of income,			49 86
Depreciation,	\$250 00		
Dividends declared,	12,000 00		
Balance June 30, 1916,	123,425 22		
	<hr/>	<hr/>	<hr/>
		\$135,675 22	\$135,675 22

SOUTH EGREMONT WATER COMPANY.

ASSETS.		
Watersheds,		\$2,200 00
Reservoirs,		1,114 53
Mains,		16,815 38
Hydrants,		90 90
Other supply devices,		169 88
Meters,		110 10
Cash on hand,		310 47
Total assets as per books of the company,		\$20,811 26
Profit and loss balance,		738 74
		<hr/>
		\$21,550 00

LIABILITIES.

Capital stock, common,	\$8,900 00
Bonds outstanding,	6,000 00
Notes payable,	6,500 00
Interest due but not paid,	150 00

Total liabilities as per books of the company, \$21,550 00

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$3 00	
Distribution,	13 10	
Management,	32 70	
Taxes,	124 09	
Incidentals,	267 50	
	<hr/>	
	\$440 39	
Income from sale of water,		\$1,093 52
Balance to profit and loss,	653 13	
	<hr/>	<hr/>
	\$1,093 52	\$1,093 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$186 08
Balance of operating account,		653 13
Interest paid,	\$625 00	
Collected for water in 1915, heretofore carried as an asset,	952 95	
Balance June 30, 1916, . . . . .		. 738 74
	<hr/>	<hr/>
	\$1,577 95	\$1,577 95

STOCKBRIDGE WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and other plant items,	\$15,507 50
Mains, water towers, services, hydrants, other supply devices and meters,	72,619 94
Cash on hand,	308 51
Accounts receivable for water,	844 00
	<hr/>
Total assets as per books of the company,	\$89,279 95

LIABILITIES.

Capital stock, common,	\$7,000 00
Capital stock, preferred,	36,000 00
Bonds outstanding,	18,000 00
Notes payable,	13,500 00
Accounts payable,	339 76
	<hr/>
Total liabilities as per books of the company,	\$74,839 76
Profit and loss balance,	14,440 19
	<hr/>
	\$89,279 95

OPERATING ACCOUNT.				Dr.	Cr.
Operating expenses:					
Pumping,		\$2,652	31		
Distribution,		624	38		
Management,		1,008	08		
Taxes,		873	40		
Incidentals,		339	85		
				\$5,498	02
Income from sale of water,					\$6,469 59
municipal income,					1,348 00
other sources,					35 00
Balance to profit and loss,				2,354 57	
				<u>\$7,852 59</u>	<u>\$7,852 59</u>

PROFIT AND LOSS ACCOUNT.				Dr.	Cr.
Balance June 30, 1915,					\$14,720 62
Balance of operating account,					2,354 57
Interest paid,		\$1,567	50		
Depreciation,		1,067	50		
Balance June 30, 1916,		14,440	19		
				<u>\$17,075 19</u>	<u>\$17,075 19</u>

SUNDERLAND WATER COMPANY.

ASSETS.					
Watersheds, reservoirs and water supply rights,					\$500 00
Mains, services and hydrants,					10,200 00
Cash on hand,					55 54
Depreciation fund,					214 00
					<u>\$10,969 54</u>
Total assets as per books of the company,					\$10,969 54

LIABILITIES.					
Capital stock, common,					\$10,700 00
					<u>\$10,700 00</u>
Total liabilities as per books of the company,					\$10,700 00
Profit and loss balance,					269 54
					<u>\$10,969 54</u>

OPERATING ACCOUNT.				Dr.	Cr.
Operating expenses:					
Distribution,		\$30	72		
Management,		40	45		
Taxes,		194	73		
				\$265 90	
Income from sale of water,					\$1,130 76
municipal income,					54 00
Balance to profit and loss,				918 86	
				<u>\$1,184 76</u>	<u>\$1,184 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$203 18
Balance of operating account,		918 86
Jobbing,		3 50
Dividends declared,	\$856 00	
Balance June 30, 1916,	269 54	
	<hr/>	<hr/>
	\$1,125 54	\$1,125 54

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.

Watersheds,	\$5,593 15
Wells,	4,323 99
Water supply rights,	900 00
Purification plant,	100 00
Buildings,	9,509 64
Boilers and auxiliaries,	1,475 00
Pumping engines and auxiliaries,	1,590 00
Pumps,	3,069 00
Internal combustion engines and auxiliaries,	4,169 00
Station piping,	316 00
Other station equipment,	828 00
Mains,	78,237 55
Water towers,	11,525 00
Services,	11,727 45
Hydrants,	4,179 97
Other supply devices,	766 41
Meters,	266 00
Office furniture and equipment,	95 99
Office building, barn and land,	4,650 00
Fuel on hand,	306 42
Oil, waste and packing,	30 60
Station tools and supplies,	26 50
Cash on hand,	54 52
Accounts receivable for water,	877 90
Sinking funds,	13,776 97
	<hr/>
Total assets as per books of the company,	\$158,395 06

LIABILITIES.

Capital stock, common,	\$45,000 00
Bonds outstanding,	45,000 00
Notes payable,	19,175 00
Depreciation reserve,	6,000 00
	<hr/>
Total liabilities as per books of the company,	\$115,175 00
Profit and loss balance,	43,220 06
	<hr/>
	\$158,395 06

OPERATING ACCOUNT.			
Operating expenses:	Dr.	Cr.	
Supply,	\$61 95		
Pumping,	5,738 02		
Distribution,	766 87		
Management,	3,339 23		
Taxes,	2,314 39		
Incidentals,	552 80		
	<hr/>		
	\$12,773 26		
Income from sale of water,		\$17,919 43	
municipal income,		2,885 50	
Balance to profit and loss,	8,031 67		
	<hr/>		
	\$20,804 93	\$20,804 93	

PROFIT AND LOSS ACCOUNT.			
	Dr.	Cr.	
Balance June 30, 1915,		\$41,633 70	
Balance of operating account,		8,031 67	
Interest received,		15 18	
Income from sinking funds,		565 00	
Rents,		217 50	
Revaluation of real estate,		995 02	
Decrease of sundry accounts payable,		618 23	
Other items of income,		25 00	
Interest paid,	\$3,317 70		
Depreciation,	2,654 88		
Dividends declared,	2,700 00		
Decrease of sundry accounts receivable,	50 26		
Other items,	158 40		
Balance June 30, 1916,	43,220 06		
	<hr/>		
	\$52,101 30	\$52,101 30	

WESTFORD WATER COMPANY.

ASSETS.			
Wells,		\$496 73	
Land,		850 00	
Buildings,		1,665 00	
Pumps,		4,110 56	
Gas producers and auxiliaries,		3,872 00	
Electric plant,		461 97	
Mains,		57,553 11	
Water towers,		10,175 00	
Hydrants,		1,394 25	
Cash on hand,		2,333 69	
Sinking fund,		3,172 06	
		<hr/>	
Total assets as per books of the company,		\$86,084 37	

LIABILITIES.

Capital stock, common,	\$40,000 00
Bonds outstanding,	35,000 00

Total liabilities as per books of the company,	\$75,000 00
Profit and loss balance,	11,084 37

\$86,084 37

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$2,518 42	
Management,	387 09	
Taxes,	181 76	
Incidentals,	150 00	
	<hr/>	
	\$3,237 27	
Income from sale of water,		\$6,370 63
municipal income,		2,327 00
other sources,		30 51
Balance to profit and loss,	5,490 87	
	<hr/>	<hr/>
	\$8,728 14	\$8,728 14

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$9,559 42
Balance of operating account,		5,490 87
Interest received,		55 37
Premium on bonds,		100 00
Interest paid,	\$1,783 88	
Depreciation,	2,337 41	
Balance June 30, 1916,	11,084 37	
	<hr/>	<hr/>
	\$15,205 66	\$15,205 66

WESTHAMPTON WATER COMPANY.

ASSETS.

Watersheds,	\$71 00
Reservoirs,	150 00
Water supply rights,	150 00
Mains,	1,129 00
Cash on hand,	8 16
Reserve fund,	60 00

Total assets as per books of the company,	\$1,568 16
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LIABILITIES.

Capital stock, common,	\$1,500 00
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Total liabilities as per books of the company,	\$1,500 00
Profit and loss balance,	68 16

\$1,568 16

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$13 23	
Management,	10 23	
Taxes,	29 54	
	<hr/>	
	\$53 00	
Income from sale of water,		\$172 50
municipal income,		21 00
Balance to profit and loss,	140 50	
	<hr/>	<hr/>
	\$193 50	\$193 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$77 66
Balance of operating account,		140 50
Dividends declared,	\$90 00	
Reserve fund,	60 00	
Balance June 30, 1916,	68 16	
	<hr/>	<hr/>
	\$218 16	\$218 16

WESTON WATER COMPANY.

ASSETS.

Wells,	\$4,379 94
Land,	8,006 34
Buildings,	14,478 81
Boilers, pumping engines, pumps and electric plant,	13,614 12
Mains,	59,446 19
Water towers,	8,986 10
Meters,	2,489 46
Other materials and supplies,	332 57
Cash on hand,	94 05
Accounts receivable for water,	6,806 90
Insurance,	50 00
	<hr/>
Total assets as per books of the company,	\$118,684 48

LIABILITIES.

Capital stock, common,	\$50,000 00
Bonds outstanding,	50,000 00
Notes payable,	7,200 00
Interest due but not paid,	1,680 00
	<hr/>

Total liabilities as per books of the company,	\$108,880 00
Profit and loss balance,	9,804 48
	<hr/>
	\$118,684 48

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$1,531 92	
Distribution,	109 55	
Management,	2,585 00	
Taxes,	694 03	
Incidentals,	378 58	
	<hr/>	
	\$5,299 08	

	DR.	CR.
Income from sale of water,		\$9,507 05
municipal income,		1,729 00
Balance to profit and loss,	\$5,936 97	
	<hr/>	<hr/>
	\$11,236 05	\$11,236 05

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$9,227 51
Balance of operating account,		5,936 97
Interest paid,	\$3,360 00	
Dividends declared,	2,000 00	
Balance June 30, 1916,	9,804 48	
	<hr/>	<hr/>
	\$15,164 48	\$15,164 48

WILLIAMSTOWN WATER COMPANY.

ASSETS.

Watersheds,	\$36,429 04
Reservoirs,	60,213 87
Mains,	118,519 27
Services,	1,677 20
Hydrants,	3,342 07
Other supply devices,	998 57
Meters,	7,232 60
Cash on hand,	1,703 29
Accounts receivable for water,	8,033 71

Total assets as per books of the company,	\$238,149 62
Profit and loss balance,	24,082 32
	<hr/>
	\$262,231 94

LIABILITIES.

Capital stock, common,	\$100,000 00
Bonds outstanding,	160,000 00
Accounts payable,	433 61
Interest due but not paid,	1,508 33
Other liabilities,	290 00

Total liabilities as per books of the company,	\$262,231 94
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OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Distribution,	\$2,168 97	
Management,	1,307 21	
Taxes,	1,103 07	
Incidentals,	341 67	
	<hr/>	
	\$4,920 92	
Income from sale of water,		\$12,365 50
municipal income,		1,687 50
Balance to profit and loss,	9,132 08	
	<hr/>	<hr/>
	\$14,053 00	\$14,053 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$73 86
Balance of operating account,		9,132 08
Rents,		116 00
Interest paid,	\$8,000 00	
Depreciation,	25,404 26	
Balance June 30, 1916,		24,082 32
	<hr/>	<hr/>
	\$33,404 26	\$33,404 26

APPENDIX D.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash" or "town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." Under the titles "appropriations for note payments" and "appropriations for bond payments" are included those amounts raised for the plant by incurring debt which has meantime been paid either by direct taxation for that purpose or from receipts from private customers and appropriations for the current expense of the plant as defined by law. While such items are not strictly "liabilities" in the ordinary acceptance of the term, for convenience they are treated in the same way as bonds and notes outstanding and are grouped with them under that designation.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report, and Appendix H.]

ASHBURNHAM.

ASSETS.

Electric plant:

Lands,	\$288 48	
Electric plant,	1,346 22	
Overhead lines,	13,423 01	
Transformers,	921 13	
Meters,	887 03	
Street lamps and fixtures,	812 45	
		\$17,678 32

Other assets:

Cash,	\$1,824 32	
Depreciation fund,	546 75	
Due for electricity,	837 28	
Sundry accounts receivable,	30 00	
Electric tools and implements,	259 81	
Other electric materials on hand,	1,110 93	
Office inventory,	39 36	
		4,648 45

Total assets as per books of the plant,	\$22,326 77
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LIABILITIES.

Appropriations for construction,	\$4,950 00
note payments,	6,000 00
Notes payable,	7,500 00
Unpaid bills,	466 50
Interest accrued but not due,	37 60
<hr/>	
Total liabilities as per books of the plant,	\$18,953 10
Profit and loss balance,	3,373 67
<hr/>	
Total credits,	\$22,326 77

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,312 37	
Income from sale of electricity,		\$5,978 57
other sources,		121 31
Balance to profit and loss,	1,787 51	
<hr/>		
	\$6,099 88	\$6,099 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$2,254 46
Balance of manufacturing account,		1,787 51
Appropriation for operating expenses,		201 60
Interest paid,	\$323 15	
Depreciation,	546 75	
Balance June 30, 1916,	3,373 67	
<hr/>		
	\$4,243 57	\$4,243 57

BELMONT.

ASSETS.

Electric plant:		
Overhead lines,	\$29,012 90	
Transformers,	3,989 43	
Meters,	17,208 39	
Street lamps and fixtures,	4,371 85	
<hr/>		\$54,582 57
Other assets:		
Cash,	\$5,435 37	
Depreciation fund,	2,076 02	
Due for electricity,	158 66	
Electric tools and implements,	627 00	
Other electric materials on hand,	475 00	
Stable and garage inventory,	1,250 00	
Insurance,	529 72	
Sinking funds,	5,040 00	
<hr/>		15,591 77
Total assets as per books of the plant,		\$70,174 34
Profit and loss balance,		4,803 67
<hr/>		
Total debits,		\$74,978 01

LIABILITIES.

Appropriations for construction,	\$35,414 00
Overdraft for construction,	3,879 22
Appropriations for bond payments,	3,500 00
note payments,	3,500 00
sinking funds,	5,040 00
Bonds outstanding,	20,000 00
Notes payable,	3,500 00
Interest accrued but not due,	144 79
Total liabilities as per books of the plant,	<u>\$74,978 01</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$35,104 17	
Income from sale of electricity,		\$32,900 90
Balance to profit and loss,		2,203 27
	<u>\$35,104 17</u>	<u>\$35,104 17</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$4,633 51	
Balance of manufacturing account,	2,203 27	
Appropriation for operating expenses,		\$2,075 61
interest,		983 75
depreciation,		1,803 00
Interest paid,	1,026 25	
Depreciation,	1,803 00	
Balance June 30, 1916,		4,803 67
	<u>\$9,666 03</u>	<u>\$9,666 03</u>

BOYLSTON.

ASSETS.

Electric plant:	
Buildings,	\$791 54
Electric plant,	475 00
Overhead lines,	9,013 46
Transformers,	482 20
Meters,	453 12
Street lamps and fixtures,	666 80
	<u>\$11,882 12</u>
Other assets:	
Cash,	\$962 93
Depreciation fund,	891 70
Due for electricity,	98 64
Incandescent lamps on hand,	46 40
Electric tools and implements,	37 93
	<u>2,037 60</u>
Total assets as per books of the plant,	<u>\$13,919 72</u>

LIABILITIES.

Appropriations for construction,		\$2,118 45
note payments,		3,800 00
Notes payable,		6,500 00
Unpaid bills,		124 16
Interest accrued but not due,		79 47
Total liabilities as per books of the plant,		\$12,622 08
Profit and loss balance,		1,297 64
Total credits,		\$13,919 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$873 70	
Income from sale of electricity,		\$1,156 64
Balance to profit and loss,	282 94	
	<u>\$1,156 64</u>	<u>\$1,156 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$931 40
Balance of manufacturing account,		282 94
Interest received,		13 00
Appropriated for operating expenses,		80 20
interest,		257 38
depreciation,		367 67
Interest paid,	\$267 28	
Depreciation,	367 67	
Balance June 30, 1916,	1,297 64	
	<u>\$1,932 59</u>	<u>\$1,932 59</u>

BRAINTREE.

ASSETS.

Electric plant:		
Lands,	\$1,065 00	
Buildings,	7,558 41	
Steam plant,	11,395 69	
Electric plant,	10,678 91	
Overhead lines,	29,364 96	
Transformers,	6,192 51	
Meters,	16,923 30	
Street lamps and fixtures,	2,747 33	
		\$85,926 11
Other assets:		
Cash,	\$2,626 55	
Depreciation fund,	30,311 14	
Due for electricity,	6,901 05	
Sundry accounts receivable,	746 82	
Electric fuel on hand,	352 04	
Oil and waste on hand,	222 40	

Other assets — *Concluded.*

Incandescent lamps on hand,	\$503 65	
Electric tools and implements,	916 25	
Other electric materials and supplies on hand,	3,950 97	
Stable and garage equipment,	1,655 60	
Office furniture,	736 00	
Sinking funds,	15,534 15	
	<hr/>	\$64,456 62
Total assets as per books of the plant,		\$150,382 73

LIABILITIES.

Appropriations for construction,	\$46,168 74	
note payments,	64,000 00	
sinking funds,	6,450 00	
Bonds outstanding,	16,500 00	
Unpaid bills,	5,628 53	
Interest accrued but not due,	155 83	
	<hr/>	
Total liabilities as per books of the plant,	\$138,903 10	
Profit and loss balance,	11,479 63	
	<hr/>	
Total credits,	\$150,382 73	

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$27,329 35	
Income from sale of electricity,		\$27,375 13
Balance to profit and loss,	45 78	
	<hr/>	<hr/>
	\$27,375 13	\$27,375 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$22,341 94	
Balance of manufacturing account,		\$45 78
Interest received,		604 34
Income from sinking funds,		574 16
Appropriation for operating expenses,		6,664 75
Construction and sinking fund account,		31,283 26
Other items of income,		30
Interest paid,	660 00	
Depreciation,	4,347 43	
Other items,	343 59	
Balance June 30, 1916,	11,479 63	
	<hr/>	<hr/>
	\$39,172 59	\$39,172 59

CHICOPEE.

ASSETS.

Electric plant:	
Lands,	\$5,000 00
Buildings,	18,410 62
Steam plant,	57,610 05

Electric plant — *Concluded.*

Electric plant,	\$27,793 85	
Overhead lines,	71,465 89	
Transformers,	22,844 06	
Meters,	23,148 74	
Street lamps and fixtures,	8,677 60	
		<hr/>
		\$234,950 81

Other assets:

Cash,	\$33,198 36	
Depreciation fund,	11,335 17	
Due for electricity,	12,618 49	
Sundry accounts receivable,	1,644 51	
Electric fuel on hand,	3,496 00	
Electrodes on hand,	181 82	
Oil and waste on hand,	86 15	
Incandescent lamps on hand,	1,100 83	
Globes on hand,	51 82	
Electric tools and implements,	607 20	
Other electric materials on hand,	9,085 93	
Stable and garage equipment,	2,731 00	
Office inventory,	1,235 55	
		<hr/>
		77,372 83

Total assets as per books of the plant,	\$312,323 64
Profit and loss balance,	46,029 41
	<hr/>
Total debits,	\$358,353 05

LIABILITIES.

Appropriations for construction,	\$63,941 12
bond payments,	70,918 40
note payments,	15,000 00
Bonds outstanding,	179,000 00
Notes payable,	11,000 00
Deposits by customers,	2,723 00
Unpaid bills,	5,172 66
Interest accrued but not due,	966 25
Operation cash overdrawn,	9,631 62
	<hr/>
Total liabilities as per books of the plant,	\$358,353 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$61,553 55	
Income from sale of electricity,		\$67,495 10
other sources,		2,803 57
Balance to profit and loss,	8,745 12	
	<hr/>	<hr/>
	\$70,298 67	\$70,298 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$8,503 35	
Balance of manufacturing account,		\$8,745 12
Interest received,		74 86
Appropriation for operating expenses,		20,308 80

	Dr.	Cr.
Interest paid,	\$6,070 41	
Depreciation,	9,523 50	
Special depreciation Nov. 30, 1915,	50,502 45	
Other items,	558 48	
Balance June 30, 1916,		\$46,029 41
	<hr/>	<hr/>
	\$75,158 19	\$75,158 19

CONCORD.

ASSETS.

Electric plant:		
Lands,	\$1,309 65	
Buildings,	3,469 36	
Steam plant,	23,176 90	
Electric plant,	11,994 64	
Overhead lines,	36,448 20	
Transformers,	4,195 39	
Meters,	8,948 43	
Street lamps and fixtures,	2,594 89	
	<hr/>	\$92,137 46
Other assets:		
Fire alarm construction,	\$816 71	
Due for electricity,	9,685 72	
Sundry accounts receivable,	4,300 22	
Electric fuel on hand,	2,200 88	
Oil and waste on hand,	77 33	
Incandescent lamps on hand,	930 06	
Electric tools and implements,	1,725 27	
Other electric materials on hand,	3,705 15	
Stable and garage equipment,	3,141 24	
Office inventory,	433 75	
Sinking fund,	43,870 00	
	<hr/>	70,886 33
Total assets as per books of the plant,		\$163,023 79
Profit and loss balance,		52,589 67
		<hr/>
Total debits,		\$215,613 46

LIABILITIES.

Appropriations for construction,	\$12,914 29
Overdrafts for construction,	3,947 17
Appropriations for note payments,	4,000 00
sinking funds,	35,861 80
Bonds outstanding,	116,000 00
Notes payable,	37,000 00
Unpaid bills,	763 82
Deposits,	20 00
Interest accrued but not due,	1,963 53
Maintenance cash overdrawn,	3,142 85
	<hr/>
Total liabilities as per books of the plant,	\$215,613 46

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$32,891 75	
Income from sale of electricity,		\$36,054 73
other sources,		2,592 74
Balance to profit and loss,	5,755 72	
	<u>\$38,647 47</u>	<u>\$38,647 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$50,234 64	
Balance of manufacturing account,		\$5,755 72
Income from sinking funds,		1,599 66
Appropriation for operating expenses,		6,097 40
Interest paid,	5,940 32	
Fire alarm expenses and depreciation,	132 56	
Depreciation,	5,242 89	
Sinking fund appropriation,	2,680 00	
Note payment appropriation,	1,500 00	
Other items,	312 04	
Balance June 30, 1916,		52,589 67
	<u>\$66,042 45</u>	<u>\$66,042 45</u>

DANVERS.

ASSETS.

Electric plant:		
Lands,	\$1,350 00	
Buildings,	16,968 01	
Steam plant,	38,294 02	
Electric plant,	13,886 71	
Overhead lines,	49,695 81	
Transformers,	5,304 28	
Meters,	15,307 66	
Street lamps and fixtures,	4,325 04	
		\$145,131 53
Other assets:		
Cash,	\$9,801 08	
Depreciation fund,	171 34	
Due for electricity,	8,004 33	
Sundry accounts receivable,	2,524 69	
Globes on hand,	14 50	
Electrodes on hand,	10 75	
Electric fuel on hand,	873 75	
Oil and waste on hand,	28 20	
Incandescent lamps on hand,	254 00	
Electric tools and implements,	564 50	
Other electric materials and supplies on hand,	2,592 81	
Stable and garage inventory,	1,701 45	
Office inventory,	1,138 75	
Insurance,	677 36	
Sinking funds,	20,548 64	
		48,906 15
Total assets as per books of the plant,		\$194,037 68

LIABILITIES.

Appropriations for construction,	\$30,685 87
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	60,377 04
Bonds outstanding,	56,900 00
Notes payable,	12,000 00
Unpaid bills,	6,673 77
Interest accrued but not due,	365 67
<hr/>	
Total liabilities as per books of the plant,	\$183,332 45
Profit and loss balance,	10,705 23
<hr/>	
Total credits,	\$194,037 68

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,380 01	
Income from sale of electricity,		\$57,075 41
Balance to profit and loss,	8,695 40	
	<hr/>	<hr/>
	\$57,075 41	\$57,075 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$7,498 20
Balance of manufacturing account,		8,695 40
Income from sinking funds,		885 81
Appropriation for operating expenses,		1,904 15
interest,		3,161 00
depreciation,		5,185 76
Interest paid,	\$3,439 33	
Depreciation,	5,185 76	
Appropriation of sinking fund from earnings,	8,000 00	
Balance June 30, 1916,	10,705 23	
	<hr/>	<hr/>
	\$27,330 32	\$27,330 32

GEORGETOWN.

ASSETS.

Electric plant:		
Buildings,	\$657 77	
Electric plant,	881 23	
Overhead lines,	12,750 46	
Transformers,	1,339 06	
Meters,	1,431 81	
Street lamps and fixtures,	1,958 59	
	<hr/>	\$19,018 92
Other assets:		
Cash,	\$5,075 50	
Depreciation fund,	117 64	
Due for electricity,	384 51	
Sundry accounts receivable,	104 76	

Other assets — *Concluded.*

Electric tools and implements,	\$248 67	
Other electric materials on hand,	1,015 47	
Office inventory,	14 05	
Insurance,	117 70	
		<hr/>
		\$7,078 30

Total assets as per books of the plant,	\$26,097 22
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LIABILITIES.

Appropriations for bond payments,	\$4,000 00
Bonds outstanding,	17,000 00
Unpaid bills,	833 54
Interest accrued but not due,	226 67

Total liabilities as per books of the plant,	\$22,060 21
Profit and loss balance,	4,037 01

Total credits,	\$26,097 22
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,842 62	
Income from sale of electricity,		\$5,298 81
Balance to profit and loss,	456 19	
	<hr/>	<hr/>
	\$5,298 81	\$5,298 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$3,436 41
Balance of manufacturing account,		456 19
Appropriation for operating expenses,		151 08
interest,		680 00
depreciation,		574 27
Interest paid,	\$686 67	
Depreciation,	574 27	
Balance June 30, 1916,	4,037 01	
	<hr/>	<hr/>
	\$5,297 95	\$5,297 95

GROTON.

ASSETS.

Electric plant:	
Buildings,	\$2,004 53
Electric plant,	1,581 94
Overhead lines,	18,279 15
Transformers,	1,494 13
Meters,	1,574 29
Street lamps and fixtures,	1,637 11
	<hr/>
	\$26,571 15

Other assets:

Cash,	\$2,266 97	
Depreciation fund,	403 01	
Due for electricity,	974 20	
Incandescent lamps on hand,	103 75	
Electric tools and implements,	210 32	
Office inventory,	120 93	
		<u>\$4,079 18</u>

Total assets as per books of the plant, \$30,650 33

LIABILITIES.

Appropriations for construction,	\$8,912 26
note payments,	14,360 00
Notes payable,	6,000 00
Interest accrued but not due,	43 59

Total liabilities as per books of the plant, \$29,315 85

Profit and loss balance, 1,334 48

Total credits, \$30,650 33

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,659 82	
Income from sale of electricity,		\$5,215 40
Balance to profit and loss,		444 42
	<u>\$5,659 82</u>	<u>\$5,659 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,881 97
Balance of manufacturing account,	\$444 42	
Appropriation for operating expenses,		884 99
interest,		232 52
depreciation,		782 34
Interest paid,	247 04	
Depreciation,	782 34	
Returned to town treasury as of Dec. 31, 1915,	973 54	
Balance June 30, 1916,	1,334 48	
	<u>\$3,781 82</u>	<u>\$3,781 82</u>

GROVELAND.

ASSETS.

Electric plant:	
Buildings,	\$185 00
Electric plant,	1,065 68
Overhead lines,	11,828 51
Transformers,	1,744 79
Meters,	1,905 45
Street lamps and fixtures,	897 64
	<u>\$17,627 07</u>

Other assets:

Cash,	\$992 86	
Depreciation fund,	149 53	
Due for electricity,	331 88	
Sundry accounts receivable,	80 50	
Incandescent lamps on hand,	18 52	
Electric tools and implements,	88 55	
Other electric materials on hand,	97 90	
		<u>\$1,759 74</u>

Total assets as per books of the plant,	\$19,386 81
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LIABILITIES.

Appropriations for construction,	\$3,236 55
note payments,	4,500 00
Notes payable,	11,000 00
Unpaid bills,	245 70
Interest accrued but not due,	123 75

Total liabilities as per books of the plant,	\$19,106 00
Profit and loss balance,	280 81

Total credits,	\$19,386 81
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,420 14	
Income from sale of electricity,		\$3,796 10
Balance to profit and loss,		624 04
	<u>\$4,420 14</u>	<u>\$4,420 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$226 52
Balance of manufacturing account,	\$624 04	
Appropriation for operating expenses,		667 91
interest,		495 00
depreciation,		535 50
Jobbing,		16 04
Interest paid,	500 62	
Depreciation,	535 50	
Balance June 30, 1916,	280 81	
	<u>\$1,940 97</u>	<u>\$1,940 97</u>

HINGHAM.

ASSETS.

Electric plant:	
Overhead lines,	\$43,460 49
Transformers,	2,251 88
Meters,	8,800 01
Street lamps and fixtures,	2,500 00
Work in process,	244 90
	<u>\$57,257 28</u>

Other assets:

Cash,	\$6,805 25	
Depreciation fund,	1,596 47	
Due for electricity,	2,096 11	
Sundry accounts receivable,	1,046 10	
Incandescent lamps on hand,	359 36	
Electric tools and implements,	674 81	
Other electric materials on hand,	1,687 68	
Stable and garage equipment,	425 00	
Office inventory,	338 28	
	<hr/>	\$15,029 06
Total assets as per books of the plant,		\$72,286 34

LIABILITIES.

Appropriations for construction,	\$48,947 28
note payments,	18,000 00
Deposits by customers,	46 25
	<hr/>
Total liabilities as per books of the plant,	\$66,993 53
Profit and loss balance,	5,292 81
	<hr/>
Total credits,	\$72,286 34

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,417 30	
Income from sale of electricity,		\$22,924 31
Balance to profit and loss,		492 99
	<hr/>	<hr/>
	\$23,417 30	\$23,417 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$3,068 65
Balance of manufacturing account,	\$492 99	
Appropriation for operating expenses,		5,564 20
depreciation,		1,912 19
Jobbing,		686 97
Other items of income,		165 51
Depreciation,	1,912 19	
Returned to town treasury as of Dec. 31, 1915,	3,699 53	
Balance June 30, 1916,	5,292 81	
	<hr/>	<hr/>
	\$11,397 52	\$11,397 52

HOLDEN.

ASSETS.

Electric plant:	
Buildings,	\$337 85
Electric plant,	988 80
Overhead lines,	18,035 14
Transformers,	1,622 40
Meters,	987 18
Street lamps and fixtures,	687 23
	<hr/>
	\$22,658 60

Other assets:

Cash,	\$1,106 17	
Depreciation fund,	1,007 24	
Due for electricity,	332 24	
Incandescent lamps on hand,	30 00	
Electric tools and implements,	75 00	
Other electric materials on hand,	935 50	
		<u>\$3,486 15</u>
Total assets as per books of the plant,		\$26,144 75

LIABILITIES.

Appropriations for construction,	\$8,497 76
note payments,	3,400 00
Notes payable,	7,400 00
Interest accrued but not due,	144 42
	<u>\$19,442 18</u>
Total liabilities as per books of the plant,	6,702 57
Profit and loss balance,	
	<u>\$26,144 75</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,377 07	
Income from sale of electricity,		\$4,696 30
Balance to profit and loss,	1,319 23	
	<u>\$4,696 30</u>	<u>\$4,696 30</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$5,409 08
Balance of manufacturing account,		1,319 23
Interest received,		23 28
Appropriation for operating expenses,		1,211 18
Other items of income,		360 29
Interest paid,	\$316 51	
Depreciation,	652 00	
Other items,	651 98	
Balance June 30, 1916,	6,702 57	
	<u>\$8,323 06</u>	<u>\$8,323 06</u>

HOLYOKE.

ASSETS.

Gas plant:	
Lands,	\$77,930 00
Buildings,	227,582 28
Machinery and equipment,	251,232 65
Mains,	256,438 02
Meters,	97,009 52
	<u>\$910,192 47</u>

Electric plant:

Lands,	\$76,847 00
Buildings,	81,657 32
Steam plant,	287,163 19
Electric plant,	151,078 03
Hydraulic plant equipment,	12,361 95
Overhead lines,	107,038 93
Underground conduits,	77,756 65
Underground wires and cables,	49,874 64
Transformers,	54,078 89
Meters,	85,648 31
Street lamps and fixtures,	21,639 81

 \$1,005,144 72

Other assets:

Cash,	\$57,817 71
Depreciation fund,	60,096 57
Due for gas,	2,820 81
Due for electricity,	27,578 89
Sundry accounts receivable,	12,934 37
Gas coal on hand,	20,438 00
Coke on hand,	262 50
Enrichers on hand,	2,322 00
Purifying materials on hand,	3,146 50
Other gas materials on hand,	3,685 10
Gas fixtures on hand,	660 76
Gas tools and implements,	3,775 00
Electric fuel on hand,	39,517 52
Electrodes on hand,	180 24
Oil and waste on hand,	35 00
Incandescent lamps on hand,	2,950 60
Globes on hand,	125 17
Tools and appliances (electric),	3,535 03
Stable and garage equipment,	13,890 73
Office furniture,	2,500 00
Insurance,	2,223 25

 260,495 75

 Total assets as per books of the plant, \$2,175,832 94

LIABILITIES.

Appropriation for bond payments,	\$81,200 00
Bonds outstanding,	1,041,500 00
Unpaid bills,	28,599 51
Deposits by customers,	2,549 25
Interest accrued but not due,	8,105 84
Operation cash overdrawn,	117,293 45
Amounts due from the plant, not included above,	3,552 38

 Total liabilities as per books of the plant, \$1,282,800 43
 Profit and loss balance, 893,032 51

 Total credits, \$2,175,832 94

MANUFACTURING ACCOUNT.

Operating expenses:

Dr.

Cr.

Gas,	\$162,866 18
Electric,	203,927 19

	DR.	CR.
Income from sale of gas,		\$193,259 85
residuals,		20,215 38
other sources (gas),		3 75
sale of electricity,		358,098 23
Balance to profit and loss:		
Gas,	\$50,612 80	
Electric,	154,171 04	
	<u>\$571,577 21</u>	<u>\$571,577 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$751,351 71
Balance of gas manufacturing account,		50,612 80
Balance of electric manufacturing account,		154,171 04
Interest received,		188 89
Bond premium,		2,404 00
Appropriation for operating expenses,		38,421 36
Interest paid,	\$40,519 45	
Depreciation,	63,500 00	
Other items,	97 84	
Balance June 30, 1916,	893,032 51	
	<u>\$997,149 80</u>	<u>\$997,149 80</u>

HUDSON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	4,741 53	
Side track,	620 45	
Steam plant,	16,588 51	
Electric plant,	8,896 38	
Overhead lines,	20,147 31	
Transformers,	5,712 04	
Meters,	8,006 94	
Street lamps and fixtures,	2,151 27	
		<u>\$67,364 43</u>
Other assets:		
Cash,	\$6,692 70	
Depreciation fund,	1,139 19	
Due for electricity,	3,088 73	
Sundry accounts receivable,	299 53	
Globes on hand,	8 70	
Oil and waste on hand,	72 71	
Electric fuel on hand,	832 93	
Electrodes on hand,	16 82	
Incandescent lamps on hand,	341 28	
Electric tools and implements,	1,933 22	
Other electric materials on hand,	1,023 24	
Office inventory,	392 57	
Insurance,	147 52	
		<u>15,989 14</u>
Total assets as per books of the plant,		\$83,353 57
Profit and loss balance,		14,472 49
Total debits,		<u>\$97,826 06</u>

LIABILITIES.

Appropriations for construction,	\$15,382 28
Overdrafts for construction,	16,232 40
Appropriations for extraordinary repairs,	1,500 00
bond payments,	500 00
note payments,	37,000 00
Bonds outstanding,	7,500 00
Notes payable,	19,400 00
Interest accrued but not due,	311 38

Total liabilities as per books of the plant,	\$97,826 06
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$22,379 60	
Income from sale of electricity,		\$29,838 44
other sources,		1,200 00
Balance to profit and loss,	8,658 84	
	<hr/>	<hr/>
	\$31,038 44	\$31,038 44

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$19,688 40	
Balance of manufacturing account,		\$8,658 84
Interest received,		92 42
Appropriation for operating expenses,		676 28
Jobbing,		221 90
Interest paid,	1,127 06	
Depreciation,	2,978 42	
Overdrafts for construction,	292 10	
Other items,	35 95	
Balance June 30, 1916,		14,472 49
	<hr/>	<hr/>
	\$24,121 93	\$24,121 93

HULL.

ASSETS.

Electric plant:	
Lands,	\$1,500 00
Buildings,	8,428 37
Steam plant,	17,194 04
Electric plant,	11,912 49
Overhead lines,	47,557 12
Transformers,	9,900 20
Meters,	17,953 85
	<hr/>
	\$114,446 07
Other assets:	
Cash,	\$3,245 63
Depreciation fund,	830 43
Due for electricity,	6,094 46

Other assets — *Concluded.*

Incandescent lamps on hand,	\$767 95	
Electric tools and implements,	2,062 96	
Other electric materials on hand,	3,096 87	
Stable and garage inventory,	3,205 31	
Office inventory,	1,780 29	
Insurance,	302 15	
Sinking funds,	7,313 64	
		<hr/>
		\$28,699 69
		<hr/>
Total assets as per books of the plant,		\$143,145 76
Profit and loss balance,		46,593 91
		<hr/>
Total debits,		\$189,739 67

LIABILITIES.

Appropriations for construction,	\$47,494 56
note payments,	19,400 00
sinking funds,	71,814 24
Notes payable,	37,002 00
Unpaid bills,	2,250 62
Deposits,	11,467 10
Interest accrued but not due,	311 15
	<hr/>
Total liabilities as per books of the plant,	\$189,739 67

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$32,966 52	
Income from sale of electricity,		\$46,157 90
other sources,		593 77
Balance to profit and loss,	13,785 15	
	<hr/>	<hr/>
	\$46,751 67	\$46,751 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$54,613 70	
Balance of manufacturing account,		\$13,785 15
Interest received,		46 00
Income from sinking funds,		505 21
Jobbing,		106 92
Appropriation for operating expenses,		345 17
depreciation,		3,500 00
Interest paid,	1,886 65	
Depreciation,	5,944 52	
on automobiles,	1,841 42	
Other items,	596 07	
Balance June 30, 1916,		46,593 91
	<hr/>	<hr/>
	\$64,882 36	\$64,882 36

IPSWICH.

ASSETS.

Electric plant:		
Buildings,	\$7,862 83	
Steam plant,	15,581 84	
Electric plant,	9,482 87	
Overhead lines,	40,511 90	
Transformers,	2,488 69	
Meters,	3,374 78	
Street lamps and fixtures,	441 64	
		<hr/>
		\$79,744 55
Other assets:		
Cash,	\$8,045 14	
Due for electricity,	1,819 51	
Sundry accounts receivable,	88 35	
Oil and waste on hand,	54 00	
Electric tools and implements,	342 07	
Other electric materials on hand,	62 00	
		<hr/>
		10,411 07
Total assets as per books of the plant,		<hr/>
		\$90,155 62

LIABILITIES.

Appropriations for construction,	\$1,511 06
note payments,	14,700 00
Notes payable,	63,050 00
Interest accrued but not due,	288 35
	<hr/>
Total liabilities as per books of the plant,	\$79,549 41
Profit and loss balance,	10,606 21
	<hr/>
Total credits,	\$90,155 62

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$19,450 69	
Income from sale of electricity,		\$16,667 09
other sources,		2,242 44
Balance to profit and loss,		541 16
	<hr/>	<hr/>
	\$19,450 69	\$19,450 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$10,493 79
Balance of manufacturing account,	\$541 16	
Appropriation for operating expenses,		545 97
interest,		2,484 00
depreciation,		2,040 00
Jobbing,		123 96
Interest paid,	2,500 35	
Depreciation,	2,040 00	
Balance June 30, 1916,	10,606 21	
	<hr/>	<hr/>
	\$15,687 72	\$15,687 72

LITTLETON.

ASSETS.

Electric plant:

Electric plant,	\$683 55	
Overhead lines,	17,857 27	
Transformers,	1,221 10	
Meters,	918 76	
Street lamps and fixtures,	570 58	
		<u>\$21,251 26</u>

Other assets:

Cash,	\$1,762 94	
Depreciation fund,	1,831 28	
Due for electricity,	521 14	
Sundry accounts receivable,	93 49	
Incandescent lamps on hand,	20 52	
Electric tools and implements,	118 47	
Other electric materials on hand,	468 49	
		<u>4,816 33</u>

Total assets as per books of the plant, \$26,067 59

LIABILITIES.

Appropriations for construction,	\$7,095 18	
bond payments,	2,500 00	
note payments,	1,625 00	
Bonds outstanding,	13,000 00	
Unpaid bills,	305 05	
Interest accrued but not due,	130 00	
		<u>\$24,655 23</u>
Total liabilities as per books of the plant,		\$24,655 23
Profit and loss balance,	1,412 36	
		<u>\$26,067 59</u>
Total credits,		\$26,067 59

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,290 66	
Income from sale of electricity,		\$2,725 94
other sources,		194 10
Balance to profit and loss,		370 62
	<u>\$3,290 66</u>	<u>\$3,290 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$624 24
Balance of manufacturing account,	\$370 62	
Interest received,		20 88
Jobbing,		96 87
Appropriation for operating expenses,		1,628 79
depreciation,		675 80
Interest paid,	546 96	
Depreciation,	675 80	
Other items,	40 84	
Balance June 30, 1916,	1,412 36	
	<u>\$3,046 58</u>	<u>\$3,046 58</u>

LUNENBURG.

ASSETS.

Electric plant:

Overhead lines,	\$13,121 46	
Transformers,	1,577 33	
Meters,	1,585 12	
Street lamps and fixtures,	699 99	
	<hr/>	\$16,983 90

Other assets:

Cash,	\$1,886 05	
Depreciation fund,	515 76	
Due for electricity,	511 91	
Electric tools and implements,	64 80	
Office inventory,	86 85	
	<hr/>	3,065 37

Total assets as per books of the plant, \$20,049 27

LIABILITIES.

Appropriations for construction,	\$750 00
note payments,	1,000 00
Notes payable,	16,050 00
Unpaid bills,	276 44
Deposits,	30 00
Interest accrued but not due,	227 38

Total liabilities as per books of the plant,	\$18,333 82
Profit and loss balance,	1,715 45

Total credits, \$20,049 27

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,262 38	
Income from sale of electricity,		\$2,655 33
Balance to profit and loss,	392 95	
	<hr/>	<hr/>
	\$2,655 33	\$2,655 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$745 66
Balance of manufacturing account,		392 95
Interest received,		28
Appropriation for operating expenses,		1,763 45
Other items of income,		15 65
Interest paid,	\$681 78	
Depreciation,	515 76	
Other items,	5 00	
Balance June 30, 1916,	1,715 45	
	<hr/>	<hr/>
	\$2,917 99	\$2,917 99

MANSFIELD.

ASSETS.

Electric plant:		
Lands,	\$2,000 00	
Buildings,	8,584 14	
Steam plant,	41,108 62	
Electric plant,	15,805 32	
Overhead lines,	18,913 00	
Transformers,	6,596 46	
Meters,	7,596 96	
Street lamps and fixtures,	2,039 86	
		<hr/>
		\$102,644 36
Other assets:		
Cash,	\$3,321 47	
Depreciation fund,	6,021 53	
Due for electricity,	2,349 12	
Sundry accounts receivable,	1,159 89	
Electric fuel on hand,	41 15	
Oil and waste on hand,	114 75	
Incandescent lamps on hand,	353 94	
Electric tools and implements,	875 85	
Other electric materials and supplies on hand,	5,303 22	
Stable and garage equipment,	498 00	
Office inventory,	1,116 74	
Sinking funds,	16,779 84	
		<hr/>
		37,935 50
Total assets as per books of the plant,		<hr/>
		\$140,579 86

LIABILITIES.

Appropriations for construction,	\$8,738 82	
bond payments,	6,466 75	
sinking funds,	8,500 00	
Bonds outstanding,	88,500 00	
Unpaid bills,	112 00	
Interest accrued but not due,	900 00	
		<hr/>
Total liabilities as per books of the plant,	\$113,217 57	
Profit and loss balance,	27,362 29	
		<hr/>
Total credits,		\$140,579 86

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$23,588 47	
Income from sale of electricity,		\$30,440 63
Balance to profit and loss,	6,852 16	
	<hr/>	<hr/>
	\$30,440 63	\$30,440 63

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$17,640 56
Balance of manufacturing account,		6,852 16
Income from sinking funds,		868 80

	Dr.	Cr.
Appropriation for operating expenses,		\$8,574 30
Jobbing,		303 60
Interest paid,	\$3,576 67	
Depreciation,	3,276 46	
Other items,	24 00	
Balance June 30, 1916,	27,362 29	
	<hr/>	<hr/>
	\$34,239 42	\$34,239 42

MARBLEHEAD.

ASSETS.

Electric plant:		
Lands,	\$10,650 00	
Buildings,	14,810 16	
Steam plant,	27,406 69	
Electric plant,	17,129 05	
Overhead lines,	23,515 07	
Transformers,	11,095 49	
Meters,	17,016 92	
Street lamps and fixtures,	9,250 37	
	<hr/>	\$130,873 75
Other assets:		
Cash,	\$5,191 57	
Depreciation fund,	17,844 93	
Due for electricity,	273 86	
Sundry accounts receivable,	302 46	
Incandescent lamps on hand,	181 34	
Electric fuel on hand,	57 50	
Electrodes on hand,	35 00	
Oil and waste on hand,	52 35	
Globes on hand,	4 80	
Electric tools and implements,	666 08	
Other electric materials on hand,	1,601 90	
Stable and garage equipment,	1,673 40	
Office inventory,	454 31	
Sinking funds,	30,849 55	
	<hr/>	59,189 05
Total assets as per books of the plant,		\$190,062 80

LIABILITIES.

Appropriations for construction,	\$40,714 78
bond payments,	14,000 00
note payments,	23,500 00
sinking funds,	22,000 00
Bonds outstanding,	68,000 00
Unpaid bills,	1,317 36
Interest accrued but not due,	1,120 00
	<hr/>
Total liabilities as per books of the plant,	\$170,652 14
Profit and loss balance,	19,410 66
	<hr/>
Total credits,	\$190,062 80

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$38,932 85	
Income from sale of electricity,		\$40,631 50
Balance to profit and loss,	1,698 65	
	<hr/>	<hr/>
	\$40,631 50	\$40,631 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$15,070 14
Balance of manufacturing account,		1,698 65
Income from sinking funds,		1,061 72
Appropriation for operating expenses,		1,655 50
interest,		2,720 00
depreciation,		5,260 00
Jobbing,		10 66
Interest paid,	\$2,746 67	
Depreciation,	5,260 00	
Premium on bond bought,	28 00	
Other items,	31 34	
Balance June 30, 1916,	19,410 66	
	<hr/>	<hr/>
	\$27,476 67	\$27,476 67

MERRIMAC.

ASSETS.

Electric plant:		
Steam plant,	\$3,002 02	
Electric plant,	3,077 51	
Overhead lines,	14,333 98	
Transformers,	2,830 27	
Meters,	1,724 96	
	<hr/>	\$24,968 74
Other assets:		
Cash,	\$3,404 92	
Depreciation fund,	894 29	
Due for electricity,	1,510 97	
Electric fuel on hand,	279 84	
Incandescent lamps on hand,	358 32	
Electric tools and implements,	153 16	
	<hr/>	6,601 50
Total assets as per books of the plant,		<hr/>
		\$31,570 24

LIABILITIES.

Appropriations for construction,	\$5,053 16
Overdrafts for construction,	322 67
Appropriations for bond payments,	4,500 00
note payments,	1,671 72
Bonds outstanding,	5,500 00

Notes payable,	\$1,800 00
Unpaid bills,	538 69
Interest accrued but not due,	135 83
<hr/>	
Total liabilities as per books of the plant,	\$19,522 07
Profit and loss balance,	12,048 17
<hr/>	
Total credits,	\$31,570 24

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,626 81	
Income from sale of electricity,		\$12,843 12
Balance to profit and loss,	3,216 31	
<hr/>		
	\$12,843 12	\$12,843 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$10,114 17
Balance of manufacturing account,		3,216 31
Interest received,		2 46
Interest paid,	\$305 16	
Depreciation,	979 61	
Balance June 30, 1916,	12,048 17	
<hr/>		
	\$13,332 94	\$13,332 94

MIDDLEBOROUGH.

Assets.

Gas plant:		
Lands,	\$1,200 00	
Buildings,	2,777 30	
Machinery and equipment,	10,170 26	
Mains,	21,052 11	
Meters,	2,695 83	
<hr/>		\$37,895 50
Electric plant:		
Lands,	\$6,000 00	
Buildings,	4,338 44	
Gas engine plant,	10,037 68	
Steam plant,	756 10	
Electric plant,	3,593 25	
Water power,	11,472 98	
Overhead lines,	19,167 00	
Transformers,	5,767 25	
Meters,	9,712 02	
Street lamps and fixtures,	1,903 32	
<hr/>		72,748 04
Other assets:		
Cash,	\$7,235 37	
Depreciation fund,	10,522 07	
Due for gas,	1,086 26	
Due for electricity,	4,239 12	

Other assets — *Concluded.*

Sundry accounts receivable,	\$433 23	
Purifying materials on hand,	6 00	
Other gas materials on hand,	270 12	
Electric fuel on hand,	1,121 60	
Electrodes on hand,	2 00	
Oil and waste on hand,	63 38	
Electric tools and implements,	1,293 00	
Other electric materials on hand,	2,011 15	
Stable and garage inventory,	1,500 00	
Office inventory,	463 63	
		<hr/>
		\$30,246 93
Total assets as per books of the plant,		\$140,890 47
Profit and loss balance,		16,382 06
		<hr/>
Total debits,		\$157,272 53

LIABILITIES.

Appropriations for construction,	\$36,102 39
extraordinary repairs,	2,890 00
bond payments,	48,000 00
note payments,	19,200 00
Bonds outstanding,	30,500 00
Notes payable,	20,000 00
Unpaid bills,	240 47
Deposits,	3 00
Interest accrued but not due,	336 67
	<hr/>
Total liabilities as per books of the plant,	\$157,272 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$5,091 80	
Electric,	18,524 57	
Income from sale of gas,		\$7,480 87
sale of electricity,		29,505 27
Balance to profit and loss:		
Gas,	2,389 07	
Electric,	10,980 70	
	<hr/>	<hr/>
	\$36,986 14	\$36,986 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$26,854 78	
Balance of gas manufacturing account,		\$2,389 07
Balance of electric manufacturing account,		10,980 70
Appropriation for operating expenses,		770 07
depreciation,		3,500 00
Jobbing,		275 43
Interest paid,	2,082 67	
Depreciation,	5,305 55	
Other items,	54 33	
Balance June 30, 1916,		16,382 06
	<hr/>	<hr/>
	\$34,297 33	\$34,297 33

MIDDLETON.

ASSETS.

Electric plant:		
Overhead lines,	\$6,137 00	
Transformers,	136 20	
Meters,	371 80	
Street lamps and fixtures,	231 75	
	<hr/>	\$6,876 75
Other assets:		
Cash,	\$1,048 39	
Depreciation fund,	314 65	
Due for electricity,	35 54	
Electric tools and implements,	20 00	
Other electric materials on hand,	36 00	
Insurance,	20 00	
	<hr/>	1,474 58
Total assets as per books of the plant,		<hr/> \$8,351 33

LIABILITIES.

Appropriations for construction,	\$2,577 59
Bonds issued,	590 89
Notes payable,	4,500 00
Unpaid bills,	135 16
Interest accrued but not due,	15 94
	<hr/>
Total liabilities as per books of the plant,	\$7,819 58
Profit and loss balance,	531 75
	<hr/>
Total credits,	<hr/> \$8,351 33

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,341 22	
Income from sale of electricity,		\$1,067 75
Balance to profit and loss,		273 47
	<hr/>	<hr/>
	\$1,341 22	\$1,341 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$537 48
Balance of manufacturing account,	\$273 47	
Appropriation for operating expenses,		819 60
interest,		210 00
depreciation,		210 00
Interest paid,	170 97	
Depreciation,	210 00	
Operating cash used for construction,	590 89	
Balance June 30, 1916,	531 75	
	<hr/>	<hr/>
	\$1,777 08	\$1,777 08

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:

Buildings,	\$9,520 24
Steam plant,	23,079 31
Electric plant,	13,642 92
Overhead lines,	27,882 58
Transformers,	6,758 72
Meters,	13,056 72
Street lamps and fixtures,	330 13

 \$94,270 62

Other assets:

Cash,	\$2,146 54
Depreciation fund,	9,755 81
Due for electricity,	2,709 41
Sundry accounts receivable,	375 49
Electric fuel on hand,	1,990 39
Electrodes on hand,	18 65
Incandescent lamps on hand,	291 94
Electric tools and implements,	1,230 59
Other electric materials on hand,	3,711 93
Office inventory,	440 38
Sinking funds,	33,480 31

 56,151 44

Total assets as per books of the plant,

 \$150,422 06

LIABILITIES.

Appropriations for construction,	\$27,526 82
Overdraft for construction,	881 73
Appropriations for note payments,	26,032 57
sinking funds,	22,276 32
Bonds outstanding,	50,000 00
Notes payable,	18,085 00
Unpaid bills,	1,061 90
Interest accrued but not due,	106 67

Total liabilities as per books of the plant,

 \$145,971 01

Profit and loss balance,

 4,451 05

Total credits,

 \$150,422 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,424 72	
Income from sale of electricity,		\$30,123 29
Balance to profit and loss,		301 43
	<hr/>	<hr/>
	\$30,424 72	\$30,424 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$3,783 35
Balance of manufacturing account,	\$301 43	
Income from sinking funds,		1,299 27
Appropriation for operating expenses, . .		6,618 31
Interest paid,	2,803 97	
Depreciation,	4,089 26	
Other items,	55 22	
Balance June 30, 1916,	4,451 05	
	<hr/>	<hr/>
	\$11,700 93	\$11,700 93

NORWOOD.

ASSETS.

Electric plant:		
Lands,	\$537 00	
Buildings,	4,948 64	
Electric plant,	3,472 65	
Overhead lines,	51,765 28	
Underground conduits,	8,671 50	
Transformers,	7,815 88	
Meters,	13,109 14	
Street lamps and fixtures,	2,442 58	
	<hr/>	\$92,762 67
Other assets:		
Cash,	\$4,592 43	
Due for electricity,	6,637 92	
Incandescent lamps on hand,	660 88	
Inside wiring,	385 46	
Electric tools and implements,	100 00	
Other electric materials on hand,	1,496 40	
Stable and garage inventory,	700 00	
Office inventory,	786 98	
Insurance,	75 20	
	<hr/>	15,435 27
Total assets as per books of the plant,		\$108,197 94

LIABILITIES.

Appropriations for construction,	\$12,551 59
note payments,	19,400 00
Notes payable,	27,500 00
Unpaid bills,	4,145 51
Interest accrued but not due,	101 04
Amounts due from the plant,	5 00
	<hr/>
Total liabilities as per books of the plant,	\$63,703 14
Profit and loss balance,	44,494 80
	<hr/>
Total credits,	\$108,197 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$39,696 81	
Income from sale of electricity,		\$50,588 66
other sources,		537 53
Balance to profit and loss,	11,429 38	
	<hr/>	<hr/>
	\$51,126 19	\$51,126 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$31,839 72
Balance of manufacturing account,		11,429 38
Appropriation for operating expenses,		4,981 35
Other items of income,		22 64
Interest paid,	\$1,254 16	
Depreciation,	2,502 35	
Other items,	21 78	
Balance June 30, 1916,	44,494 80	
	<hr/>	<hr/>
	\$48,273 09	\$48,273 09

PAXTON.

ASSETS.

Electric plant:		
Buildings,	\$293 44	
Electric plant,	659 00	
Overhead lines,	5,824 27	
Transformers,	445 45	
Meters,	314 32	
Street lamps and fixtures,	215 50	
	<hr/>	\$7,751 98
Other assets:		
Cash,	\$775 47	
Depreciation fund,	330 00	
Due for electricity,	215 99	
Incandescent lamps and globes on hand,	31 78	
	<hr/>	1,353 24
Total assets as per books of the plant,		\$9,105 22

LIABILITIES.

Appropriations for construction,	\$1,515 07
note payments,	1,500 00
Notes payable,	4,000 00
Unpaid bills,	136 30
Interest accrued but not due,	80 00
	<hr/>
Total liabilities as per books of the plant,	\$7,231 37
Profit and loss balance,	1,873 85
	<hr/>
Total credits,	\$9,105 22

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$894 12	
Income from sale of electricity,		\$1,545 80
Balance to profit and loss,	651 68	
	<hr/>	<hr/>
	\$1,545 80	\$1,545 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,915 13
Balance of manufacturing account,		651 68
Appropriation for operating expenses,		23 00
interest,		160 00
Interest paid,	\$170 00	
Depreciation,	180 00	
Operating cash used for construction,	525 96	
Balance June 30, 1916,	1,873 85	
	<hr/>	<hr/>
	\$2,749 81	\$2,749 81

PEABODY.

ASSETS.

Electric plant:		
Lands,	\$1,690 00	
Buildings,	8,479 81	
Steam plant,	28,481 10	
Electric plant,	20,621 48	
Overhead lines,	54,805 70	
Inside wiring,	768 95	
Transformers,	18,768 67	
Meters,	14,579 37	
Street lamps and fixtures,	667 20	
	<hr/>	\$148,862 28
Other assets:		
Cash,	\$22,034 41	
Depreciation fund,	2,367 54	
Due for electricity,	16,375 11	
Oil and waste on hand,	432 50	
Globes on hand,	8 50	
Electric fuel on hand,	195 00	
Electrodes on hand,	24 30	
Incandescent lamps on hand,	1,100 65	
Electric tools and implements,	300 00	
Other electric materials on hand,	7,496 34	
Stable and garage inventory,	1,550 00	
Sinking funds,	28,181 50	
	<hr/>	80,065 85
Total assets as per books of the plant,		\$228,928 13

LIABILITIES.

Appropriations for construction,	\$76,182 86
Overdrafts for construction,	4,663 77
Appropriations for bond payments,	14,000 00
note payments,	22,700 00
sinking funds,	19,200 00
Bonds outstanding,	80,000 00
Unpaid bills,	3,310 35
Interest accrued but not due,	716 66
<hr/>	
Total liabilities as per books of the plant,	\$220,773 64
Profit and loss balance,	8,154 49
<hr/>	
Total credits,	\$228,928 13

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$71,089 38	
Income from sale of electricity,		\$83,185 08
other sources,		600 00
Balance to profit and loss,	12,695 70	
<hr/>		
	\$83,785 08	\$83,785 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$5,019 92	
Balance of manufacturing account,		\$12,695 70
Interest received,		16 50
Income from sinking funds,		1,145 83
Jobbing,		45 27
Appropriation for operating expenses,		2,484 39
interest,		3,000 00
depreciation,		5,782 70
Interest paid,	3,083 71	
Depreciation,	5,782 70	
Returned to town treasury, as of December 31, 1915,	3,129 57	
Balance June 30, 1916,	8,154 49	
<hr/>		
	\$25,170 39	\$25,170 39

PRINCETON.

ASSETS.

Electric plant:	
Lands,	\$500 00
Electric plant,	500 00
Overhead lines,	12,815 31
Transformers,	1,174 77
Meters,	257 48
<hr/>	
	\$15,247 56

Other assets:

Cash,	\$165 98	
Depreciation fund,	1,200 00	
		<u>\$1,365 98</u>

Total assets as per books of the plant, \$16,613 54

LIABILITIES.

Appropriations for construction,	\$733 69
bond payments,	3,000 00
Notes payable,	12,000 00
Interest accrued but not due,	180 00

Total liabilities as per books of the plant, \$15,913 69

Profit and loss balance, 699 85

Total credits, \$16,613 54

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,276 04	
Income from sale of electricity,		\$1,051 14
Balance to profit and loss,		224 90
	<u>\$1,276 04</u>	<u>\$1,276 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,311 58
Balance of manufacturing account,	\$224 90	
Appropriation for operating expenses,		250 00
interest,		480 00
depreciation,		450 00
Interest paid,	505 00	
Depreciation,	450 00	
Returned to town treasury in error — balance		
depreciation fund,	607 89	
Other items,	3 94	
Balance June 30, 1916,	699 85	
	<u>\$2,491 58</u>	<u>\$2,491 58</u>

READING.

ASSETS.

Electric plant:	
Lands,	\$1,100 00
Buildings,	10,554 42
Steam plant,	28,189 45
Electric plant,	16,442 58
Overhead lines,	86,110 08
Transformers,	11,513 97
Meters,	16,090 95
Street lamps and fixtures,	10,412 34
	<u>\$180,413 79</u>

Other assets:

Cash,	\$12,472 59	
Due for electricity,	7,931 07	
Sundry accounts receivable,	56 72	
Electric fuel on hand,	490 43	
Oil and waste on hand,	36 48	
Incandescent lamps on hand,	1,192 36	
Electric tools and implements,	1,461 22	
Other electric materials on hand,	9,614 85	
Stable and garage inventory,	1,927 60	
Office inventory,	1,305 49	
Insurance,	183 13	
		<hr/>
		\$36,671 94
<hr/>		
Total assets as per books of the plant,		\$217,085 73
Profit and loss balance,		27,564 32
		<hr/>
Total debits,		\$244,650 05

LIABILITIES.

Appropriations for construction,	\$36,623 30
Overdrafts for construction,	3,211 64
Appropriations for bond payments,	50,713 00
note payments,	28,446 00
Bonds outstanding,	76,000 00
Notes payable,	43,200 00
Unpaid bills,	3,281 54
Deposits,	1,940 11
Interest accrued but not due,	1,234 46
	<hr/>
Total liabilities as per books of the plant,	\$244,650 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$41,262 44	
Income from sale of electricity,		\$56,196 96
other sources,		928 14
Balance to profit and loss,	15,862 66	
	<hr/>	<hr/>
	\$57,125 10	\$57,125 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,	\$31,657 86	
Balance of manufacturing account,		\$15,862 66
Interest received,		111 49
Appropriation for operating expenses,		617 82
Jobbing,		268 96
Interest paid,	5,018 61	
Depreciation,	7,597 47	
Other items,	151 31	
Balance June 30, 1916;		27,564 32
	<hr/>	<hr/>
	\$44,425 25	\$44,425 25

ROWLEY.

ASSETS.

Electric plant:

Buildings,	\$344 17
Electric plant,	810 48
Overhead lines,	14,041 93
Transformers,	800 76
Meters,	1,182 61
Street lamps and fixtures,	1,421 36

\$18,601 31

Other assets:

Cash,	\$1,432 30
Depreciation fund,	636 38
Due for electricity,	515 73
Electric tools and implements,	182 25
Other electric materials on hand,	152 95
Office inventory,	36 30

2,955 91

Total assets as per books of the plant, \$21,557 22

LIABILITIES.

Appropriations for construction,	\$2,191 00
note payments,	6,940 76
Notes payable,	9,600 00
Unpaid bills,	138 00
Interest accrued but not due,	46 29

Total liabilities as per books of the plant, \$18,916 05
Profit and loss balance, 2,641 17

Total credits, \$21,557 22

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,511 98	
Income from sale of electricity,		\$2,472 25
Balance to profit and loss,		39 73
	<hr/>	<hr/>
	\$2,511 98	\$2,511 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,413 20
Balance of manufacturing account,	\$39 73	
Appropriation for operating expenses,		1,027 95
interest,		433 60
depreciation,		596 25
To balance cash account with town treasurer's ac- count,		680 77
Interest received,		7 78

	Dr.	Cr.
Interest paid,	\$471 10	
Depreciation,	596 25	
Returned to town treasury, account of five-year contract with Ipswich,	411 30	
Balance June 30, 1916,	2,641 17	
	<hr/>	<hr/>
	\$4,159 55	\$4,159 55

SHREWSBURY.

ASSETS.

Electric plant:		
Buildings,	\$953 63	
Electric plant,	3,453 09	
Overhead lines,	33,718 45	
Transformers,	854 16	
Meters,	2,837 79	
Street lamps and fixtures,	616 71	
	<hr/>	\$42,433 83
Other assets:		
Cash,	\$2,446 62	
Depreciation fund,	5,293 77	
Due for electricity,	1,585 39	
Incandescent lamps on hand,	83 00	
Electric tools and implements,	213 63	
	<hr/>	9,622 41
Total assets as per books of the plant,		<hr/> \$52,056 24

LIABILITIES.

Appropriations for construction,	\$16,569 37
note payments,	11,500 00
Notes payable,	16,800 00
Unpaid bills,	828 91
Interest accrued but not due,	183 24
	<hr/>
Total liabilities as per books of the plant,	\$45,881 52
Profit and loss balance,	6,174 72
	<hr/>
Total credits,	\$52,056 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,063 11	
Income from sale of electricity,		\$9,191 91
Balance to profit and loss,	1,128 80	
	<hr/>	<hr/>
	\$9,191 91	\$9,191 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$3,599 06
Balance of manufacturing account,		1,128 80
Interest received,		133 50
Appropriation for operating expenses,		1,423 19
interest,		647 68
depreciation,		1,532 38
Interest paid,	\$658 51	
Depreciation,	1,532 38	
Balance June 30, 1916,	6,174 72	
	<hr/>	<hr/>
	\$8,365 61	\$8,365 61

SOUTH HADLEY.

ASSETS.

Electric plant:		
Electric plant,	\$2,975 49	
Overhead lines,	19,644 27	
Transformers,	3,933 97	
Meters,	6,929 11	
Street lamps and fixtures,	1,108 96	
	<hr/>	\$34,591 80
Other assets:		
Cash,	\$5,743 22	
Depreciation fund,	1,942 24	
Due for electricity,	2,044 23	
Sundry accounts due the company,	826 08	
Incandescent lamps on hand,	165 00	
Electric tools and implements,	106 76	
Other electric materials and supplies on hand,	923 54	
Office furniture,	2,910 46	
	<hr/>	14,661 53
Total assets as per books of the plant,		\$49,253 33

LIABILITIES.

Bonds issued,	\$38,000 00
Interest due but not paid,	760 00
Interest accrued but not due,	760 00
	<hr/>
Total liabilities as per books of the plant,	\$39,520 00
Profit and loss balance,	9,733 33
	<hr/>
Total credits,	\$49,253 33

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,510 04	
Income from sale of electricity,		\$14,338 13
Balance to profit and loss,	3,828 09	
	<hr/>	<hr/>
	\$14,338 13	\$14,338 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$786 86	
Balance of manufacturing account,		\$3,828 09
Appropriation for operation,		6,667 99
Jobbing,		594 11
Other items of income,		2,000 00
Interest paid,	1,520 00	
Depreciation,	1,050 00	
Balance June 30, 1916,	9,733 33	
	<hr/>	<hr/>
	\$13,090 19	\$13,090 19

STERLING.

ASSETS.

Electric plant:		
Buildings,	\$475 58	
Electric plant,	614 99	
Overhead lines,	17,881 29	
Municipal wiring,	660 05	
Transformers,	2,356 68	
Meters,	1,015 47	
Street lamps and fixtures,	176 06	
	<hr/>	\$23,180 12
Other assets:		
Cash,	\$584 90	
Depreciation fund,	438 94	
Due for electricity,	235 06	
Incandescent lamps on hand,	24 30	
Electric tools and implements,	161 01	
Other electric materials on hand,	257 85	
Office inventory,	10 00	
	<hr/>	1,712 06
Total assets as per books of the plant,		\$24,892 18
Profit and loss balance,		914 34
		<hr/>
Total debits,		\$25,806 52

LIABILITIES.

Appropriations for construction,	\$4,825 13
note payments,	10,519 35
Notes payable,	10,250 00
Unpaid bills,	130 00
Interest accrued but not due,	82 04
	<hr/>
Total liabilities as per books of the plant,	\$25,806 52

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,561 15	
Income from sale of electricity,		\$2,705 78
other sources,		191 02
Balance to profit and loss,	335 65	
	<hr/>	<hr/>
	\$2,896 80	\$2,896 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$661 93	
Balance of manufacturing account,		\$335 65
Appropriation for operating expenses,		61 86
depreciation,		680 65
Jobbing,		76 65
Interest paid,	449 88	
Depreciation,	680 65	
Returned to town treasury as of Dec. 31, 1915,	276 69	
Balance June 30, 1916,		914 34
	<hr/>	<hr/>
	\$2,069 15	\$2,069 15

TAUNTON.

ASSETS.

Electric plant:

Lands,	\$13,500 00	
Buildings,	38,058 01	
Wharf,	4,094 38	
Steam plant,	127,703 57	
Electric plant,	56,489 42	
Overhead lines,	75,915 64	
Transformers,	37,359 32	
Meters,	22,080 30	
Street lamps and fixtures,	11,341 27	
	<hr/>	\$386,541 91

Other assets:

Cash,	\$17,650 62
Depreciation fund,	18,356 04
Due for electricity,	15,223 87
Sundry accounts receivable,	3,883 73
Oil and waste on hand,	105 69
Electric fuel on hand,	1,185 00
Electrodes on hand,	57 86
Incandescent lamps on hand,	1,563 50
Globes on hand,	13 06
Electric tools and implements,	3,038 37
Other electric materials on hand,	5,369 22

Other assets — *Concluded.*

Stable and garage inventory,	\$2,042 03	
Office inventory,	1,455 55	
Sinking funds,	152,809 13	
		<u>\$222,753 67</u>

Total assets as per books of the plant, \$609,295 58

LIABILITIES.

Appropriations for construction,	\$32,433 98
bond payments,	2,000 00
note payments,	1,500 00
sinking funds,	87,104 29
Bonds outstanding,	408,000 00
Unpaid bills,	8,046 58
Deposits,	401 62
Interest accrued but not due,	1,304 18

Total liabilities as per books of the plant,	\$540,790 65
Profit and loss balance,	68,504 93

Total credits, \$609,295 58

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$89,929 15	
Income from sale of electricity,		\$121,799 87
Balance to profit and loss,	31,870 72	
	<u>\$121,799 87</u>	<u>\$121,799 87</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$41,058 03
Balance of manufacturing account,		31,870 72
Income from sinking funds,		5,396 25
Appropriation for operating expenses,		24,245 12
Other items of income,		68
Interest paid,	\$16,121 22	
Depreciation,	17,511 00	
Other items,	433 65	
Balance June 30, 1916,	68,504 93	
	<u>\$102,570 80</u>	<u>\$102,570 80</u>

TEMPLETON.

ASSETS.

Electric plant:	
Electric plant,	\$827 19
Overhead lines,	24,917 11
Transformers,	1,972 87
Meters,	3,247 36
Street lamps and fixtures,	571 64
	<u>\$31,536 17</u>

Other assets:

Cash,	\$1,410 93	
Depreciation fund,	3,555 11	
Due for electricity,	919 42	
Electrodes on hand,	2 70	
Incandescent lamps on hand,	292 92	
Electric tools and implements,	313 59	
Office inventory,	140 38	
		<u>\$6,635 05</u>

Total assets as per books of the plant, \$38,171 22

LIABILITIES.

Appropriations for construction,	\$10,329 70
note payments,	9,950 00
Notes payable,	15,766 66
Unpaid bills,	480 54

Total liabilities as per books of the plant, \$36,526 90

Profit and loss balance, 1,644 32

Total credits, \$38,171 22

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,706 35	
Income from sale of electricity,		\$6,866 48
Balance to profit and loss,	1,160 13	
	<u>\$6,866 48</u>	<u>\$6,866 48</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$1,449 45
Balance of manufacturing account,		1,160 13
Interest received,		41 64
Appropriation for operating expenses,		82 06
depreciation,		1,003 04
Interest paid,	\$633 05	
Depreciation,	1,003 04	
Returned to town treasury,	451 40	
Other items,	4 51	
Balance June 30, 1916,	1,644 32	
	<u>\$3,736 32</u>	<u>\$3,736 32</u>

WAKEFIELD.

ASSETS.

Gas plant:		
Buildings,	\$10,559 46	
Machinery and equipment,	37,976 89	
Mains,	46,367 81	
Meters,	14,229 05	
	<hr/>	\$109,133 21
Electric plant:		
Buildings,	\$6,559 46	
Steam plant,	9,712 58	
Electric plant,	10,464 76	
Overhead lines,	37,550 11	
Transformers,	7,821 94	
Meters,	8,601 68	
Street lamps and fixtures,	1,860 11	
	<hr/>	82,570 64
Other assets:		
Fire alarm apparatus,	\$7,100 73	
Fire alarm supplies,	78 45	
Cash,	12,701 05	
Depreciation fund,	3,659 47	
Due for gas,	4,335 22	
Due for electricity,	2,654 92	
Sundry accounts receivable,	1,259 44	
Gas coal on hand,	2,025 40	
Coke on hand,	800 00	
Enrichers on hand,	439 40	
Purifying materials on hand,	270 00	
Other gas materials on hand,	3,031 28	
Gas tools and implements,	998 53	
Oil and waste on hand,	15 50	
Incandescent lamps on hand,	304 78	
Electric tools and implements,	768 83	
Other electric materials on hand,	4,042 90	
Stable and garage inventory,	1,499 50	
Office inventory,	658 25	
Insurance,	883 63	
	<hr/>	47,527 28
Total assets as per books of the plant,		\$239,231 13
Profit and loss balance,		58,035 47
		<hr/>
Total debits,		\$297,266 60

LIABILITIES.

Appropriations for construction,	\$44,361 14
bond payments,	135,500 00
note payments,	13,300 00
fire alarm construction,	5,080 50
Bonds outstanding,	88,500 00
Notes payable,	6,000 00

Unpaid bills,	\$1,837 43
Deposits,	1,744 00
Interest accrued but not due,	943 53

Total liabilities as per books of the plant, \$297,266 60

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	\$42,369 16	
Electric,	26,495 61	
Income from sale of gas,		\$41,992 01
residuals,		5,031 30
other sources, gas,		409 79
sale of electricity,		24,436 47
other sources, electric,		271 26
Balance to profit and loss:		
Gas,	5,063 94	
Electric,		1,787 88
	<hr/>	<hr/>
	\$73,928 71	\$73,928 71

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,	\$62,520 99	
Balance of gas manufacturing account,		\$5,063 94
Balance of electric manufacturing account,	1,787 88	
Appropriation for operating expenses,		8,178 37
interest,		3,816 25
fire alarm,		890 22
depreciation,		400 00
Jobbing,		1,892 61
Other items of income,		10 00
Interest paid,	3,944 20	
Fire alarm maintenance,	641 56	
Depreciation,	8,444 84	
Returned to town treasury,	2 76	
Other items,	944 63	
Balance June 30, 1916,		58,035 47
	<hr/>	<hr/>
	\$78,286 86	\$78,286 86

WELLESLEY.

ASSETS.

Electric plant:	
Lands,	\$440 00
Buildings,	7,175 00
Electric plant,	5,292 00
Overhead lines,	47,167 54
Underground conduits,	490 00
Underground wires and cables,	680 00
Transformers,	4,050 76
Meters,	8,287 34
Street lamps and fixtures,	2,993 80
	<hr/>
	\$76,576 44

Other assets:

Cash,	\$11,429 66	
Depreciation fund,	702 29	
Due for electricity,	3,637 72	
Sundry accounts receivable,	1,109 16	
Incandescent lamps on hand,	1,013 58	
Electric tools and implements,	606 00	
Other electric materials on hand,	1,945 46	
Stable and garage equipment,	2,040 00	
Office inventory,	1,066 00	
		\$23,549 87
Total assets as per books of the plant,		\$100,126 31

LIABILITIES.

Appropriations for construction,	\$25,569 19
bond payments,	55,000 00
Bonds outstanding,	2,000 00
Interest accrued but not due,	26 67
Total liabilities as per books of the plant,	\$82,595 86
Profit and loss balance,	17,530 45
Total credits,	\$100,126 31

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$30,716 59	
Income from sale of electricity,		\$37,729 88
Balance to profit and loss,	7,013 29	
	\$37,729 88	\$37,729 88

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$11,475 98
Balance of manufacturing account,		7,013 29
Appropriation for operating expenses,		863 19
Interest paid,	\$106 67	
Depreciation,	1,674 77	
Other items,	40 57	
Balance June 30, 1916,	17,530 45	
	\$19,352 46	\$19,352 46

WEST BOYLSTON.

ASSETS.

Electric plant:	
Buildings,	\$842 50
Overhead lines,	22,229 29
Transformers,	1,046 89
Meters,	1,347 02
Street lamps and fixtures,	115 87
	\$25,581 57

Other assets:

Cash,	\$2,623 31	
Depreciation fund,	2,347 70	
Due for electricity,	483 38	
Incandescent lamps on hand,	35 00	
Electric tools and implements,	25 00	
Office inventory,	15 00	
	<hr/>	\$5,529 39
Total assets as per books of the plant,		\$31,110 96

LIABILITIES.

Appropriations for construction,	\$14,653 23
note payments,	6,000 00
Notes payable,	8,000 00
Interest accrued but not due,	16 89
	<hr/>
Total liabilities as per books of the plant,	\$28,670 12
Profit and loss balance,	2,440 84
	<hr/>
Total credits,	\$31,110 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,244 75	
Income from sale of electricity,		\$3,988 18
Balance to profit and loss,	743 43	
	<hr/>	<hr/>
	\$3,988 18	\$3,988 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1915,		\$1,678 16
Balance of manufacturing account,		743 43
Appropriation for operating expenses,		95 96
interest,		340 00
depreciation,		829 08
Jobbing,		24 30
Interest paid,	\$357 89	
Depreciation,	829 08	
Other items,	83 12	
Balance June 30, 1916,	2,440 84	
	<hr/>	<hr/>
	\$3,710 93	\$3,710 93

WESTFIELD.

ASSETS.

Gas plant:

Lands,	\$4,500 00	
Buildings,	10,736 96	
Machinery and equipment,	20,025 77	
Holders,	21,407 78	
Mains,	64,414 50	
Meters,	12,019 27	
	<hr/>	\$133,104 28

Electric plant:

Lands,	\$1,500 00
Buildings,	9,972 15
Steam plant,	28,097 15
Electric plant,	22,782 03
Overhead lines,	42,873 61
Underground wires and cables,	14,299 63
Transformers,	10,061 95
Meters,	10,038 06
Street lamps and fixtures,	2,336 51

\$141,961 09

Other assets:

Cash,	\$33,605 61
Depreciation fund,	2,470 03
Due for gas,	1,680 40
Due for electricity,	8,401 85
Sundry accounts receivable,	3,710 09
Gas coal on hand,	2,479 69
Coke on hand,	1,088 00
Purifying materials on hand,	5 00
Other gas materials on hand,	6,807 76
Gas tools and implements,	655 87
Gas on hand,	150 00
Incandescent lamps on hand,	204 42
Electric fuel on hand,	7,901 48
Electrodes on hand,	112 95
Oil and waste on hand,	232 87
Electric tools and implements,	3,408 12
Other electric materials on hand,	9,662 33
Stable and garage equipment,	1,196 50
Office inventory,	1,562 49

85,335 46

Total assets as per books of the plant,

\$360,400 83

LIABILITIES.

Appropriations for construction,	\$46,441 20
Bonds outstanding,	184,000 00
Unpaid bills,	7,902 01
Deposits by customers,	1,182 17
Interest accrued but not due,	1,366 65
Operation cash overdrawn,	19,953 28

Total liabilities as per books of the plant,

\$260,845 31

Profit and loss balance,

99,555 52

Total credits,

\$360,400 83

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
Gas,	\$48,493 04	
Electric,	67,971 80	
Income from sale of gas,		\$42,677 75
residuals,		9,826 65
sale of electricity,		58,542 05
Balance to profit and loss:		
Gas,	4,011 36	
Electric,		9,429 75
	<hr/>	<hr/>
	\$120,476 20	\$120,476 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1915,		\$159,105 01
Balance of gas manufacturing account,		4,011 36
Balance of electric manufacturing account,	\$9,429 75	
Bond premium,		597 60
Appropriation for operating expenses,		15,837 37
Special appreciation by new appraisal,		15,693 40
Other items of income,		4,027 68
Interest paid,	6,295 32	
Depreciation,	77,692 85	
Other items,	6,298 98	
Balance June 30, 1916,	99,555 52	
	<hr/>	<hr/>
	\$199,272 42	\$199,272 42

APPENDIX E.—GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ending June 30, 1916.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Adams,	\$80,000	5	3	\$59,800	\$86,900	\$955 08	\$0. 0388	\$13,200 00	22	1—
Amesbury,	60,000	7	7	60,000	80,800	1,735 63	.0956	2—	—	—
Amherst,	300,000	95	92	293,500	358,000	1,721 94	.1457	18,000 00	6	1—
Arlington,	450,000	6	4	449,800	376,967	7,787 88	.0723	22,500 00	5	\$0. 2090
Athol,	605,000	8	8	605,000	324,100	2,105 60	.1552	51,425 00	8½	1—
Attleboro,	58,000	31	29	56,000	214,100	4,282 71	.0805	6,960 00	12	.0983
Atwood, L. Sidney (Chatham),	3—	—	—	—	400	7 00	.1207	—	—	—
Beverly,	687,500	99	92	684,000	1,268,150	10,190 36	.1142	82,500 00	12	1—
Blackstone,	40,000	4	4	40,000	36,000	419 74	.0841	3,200 00	8	1—
Boston,	15,124,600	13	13	15,124,600	20,660,600	473,237 16	.0750	1,285,591 00	8½	.2038
Brockton,	1,537,000	353	341	1,498,800	1,350,740	36,452 35	.1005	92,220 00	6	.2543
Cambridge,	1,680,000	814	722	1,506,700	3,031,900	91,220 82	.0957	195,000 00	4 12½	.2046
Charlestown,	5600,000	402	376	1,086,500	1,148,600	24,384 46	.0777	90,000 00	15	1—
Chicopee,	222,000	5 1	1	222,000	—	—	—	—	—	—
Citizens' (Nantucket),	40,000	39	39	40,000	74,420	374 75	.0669	1,640 00	7 5½	1—
Citizens' (Quincy),	743,000	8	8	743,000	656,225	15,912 00	.1102	37,150 00	5	.2509
Clinton,	8183,000	6	4	36,400	247,725	1,799 66	.0823	27,450 00	15	1—
Dedham,	5155,950	50	49	155,900	149,250	4,508 20	.0624	14,815 25	9½	.2052
East Boston,	9575,000	8	8	575,000	1,097,600	29,832 98	.0397	57,600 00	10	.1150
Easthampton,	450,000	146	139	436,100	294,647	2,180 00	.1361	27,000 00	6	1—
Edison (Brockton),	1,476,000	470	452	1,439,400	2,531,650	135 69	.3434	109,270 00	11 8	1—
Fall River,	1,127,000	500	469	1,044,000	2,531,650	69,779 78	.1068	134,838 00	12 12	.2064
Fitchburg,	888,000	423	404	825,350	1,446,475	14,839 85	.1028	88,800 00	10	1—
Framingham,	75,000	11	10	67,900	40,000	853 86	.0252	2—	—	—

Gardner,	125	117	133,300	108,550	2,645 41	1688	9,721 25	137	.6204
Gloucester,	15	11	208,650	343,100	7,558 56	.0939	18,150 00	1410½	.2255
Greenfield,	95	49	74,500	174,500	3,333 24	.0784	8,715 00	1610½	.2050
Gregory, J. D. (Princeton),	—	—	—	100	1 60	.0613	—	—	—
Hadley,	27	22	1,485	475	12 59	.5031	2 —	—	—
Haverhill,	408	404	583,700	1,024,841	22,839 02	.0728	52,652 77	9	.1677
Hyannis,	—	—	—	1,800	38 85	.4567	—	—	—
Ipswich,	13	13	16,000	21,391	388 79	.1538	480 00	3	.1898
Lawrence,	801	731	2,258,900	3,589,436	52,101 49	.1022	200,000 00	8	1 —
Leominster,	6	4	134,800	200,100	4,418 99	.0907	17,550 00	13	.3602
Lexington,	6	4	39,800	5,200	327 86	.0688	1,000 00	2½	.2097
Lowell,	542	467	902,700	2,137,850	53,666 37	.0771	120,000 00	12	.1725
Lynn,	196	180	1,596,300	4,683,000	51,447 36	.0596	307,300 00	1620	1 —
Malden,	36	32	2,073,700	2,552,875	70,663 52	.0836	166,840 00	8	.1975
Marlborough-Hudson,	5	5	247,000	374,910	8,218 91	.1562	17,290 00	7	.3286
Milford,	9	7	72,100	113,600	2,163 49	.1057	2,169 00	3	.1060
Natick,	15	14	53,600	75,550	1,949 77	.1237	2 —	—	—
New Bedford,	696	615	1,454,800	2,900,780	47,625 18	.0768	214,650 00	1715	1 —
Newburyport,	110	102	276,500	424,400	4,469 33	.1232	28,500 00	10	1.18 —
Newton,	8	8	560,000	1,237,519	26,480 73	.0449	67,200 00	12	.1139
North Adams,	5	3	399,800	638,675	4,960 23	.0462	72,000 00	18	1 —
Northampton,	7	4	622,300	227,700	5,434 35	.0725	7,556 75	196	.1008
North Attleborough,	41	34	63,300	120,570	3,182 98	.0816	6,810 00	10	.1745
Norwood,	145	139	137,200	99,000	2,120 62	.0990	11,200 00	8	.5228
Old Colony,	172	167	699,700	559,695	11,008 06	.1541	17,725 00	205	.2481
Otis Co (Ware),	—	—	—	29,000	671 35	.0577	—	—	—

11 Four per cent. on \$1,265,000; 2 per cent. on \$1,457,500; 2 per cent. on \$1,476,000.

12 Three per cent. on \$1,113,000; 9 per cent. on \$1,127,000.

13 One and three-quarters per cent. on \$135,500; 5½ per cent. on \$140,000.

14 Six and one-half per cent. on \$150,000; 4 per cent. on \$210,000.

15 Six per cent. on \$83,000 preferred stock; 4½ per cent. on \$83,000 common stock.

16 Four per cent. on \$1,182,500; 16 per cent. on \$1,625,000.

17 Nine per cent. on \$1,325,000; 6 per cent. on \$1,590,000.

18 Two per cent. declared prior to June 30, 1915, but not reported last year.

19 Five per cent. on \$120,000; 1 per cent. on \$155,675.

20 Five per cent. on \$354,500 preferred stock.

1 Dividends paid in part from electric profits.

2 No dividend declared.

3 Unincorporated.

4 On \$1,560,000.

5 Par value, \$50.

6 Held by Springfield Gas Light Company.

7 Four per cent. on \$26,000; 1½ per cent. on \$40,000.

8 Par value, \$500.

9 Par value, \$25.

10 Included in assessed value of electric property.

TABLE 1. — *Financial Statistics, etc. — Concluded.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Pittsfield,	\$396,000	96	85	\$375,100	\$418,200	\$13,720 79	\$0. 0632	\$31,680 00	8
Plymouth,	148,500 ²	115	110	144,800	104,000	1,834 91	.0094	6,019 33	15½
Sadler, T.G. (S.Attleborough),	499,600	233	221	487,400	975,500	19 50	1.6169	—	—
Salem,	265,000	194	185	250,700	108,190	25,260 36	.1192	39,968 00	8
Southeastern Mass. (Marion),	97,500	6	4	97,300	55,900	168 72	.7057	15,975 00	3 13
Spencer,	1,777,200	543	340	884,400	3,731,445	666 08	.0256	3,412 50	3½
Springfield,	834,500	13	12	830,100	1,139,200	83,606 16	.0849	213,264 00	12
Suburban (Revere),	330,000	216	198	612,200	263,850	14,664 97	.0715	83,450 00	10
Taunton,	10,000	4	4	10,000	8,850	12,116 90	.0751	33,000 00	10
Vineyard Haven,	25,000	4	4	25,000	90,200	169 62	1.4344	6 —	—
Vineyard (Oak Bluffs),	2 —	—	—	—	600	140 06	.0953	—	—
Waite & Smith (S.Dartmouth),	467,500	129	121	439,300	464,625	12 52	.3093	—	—
Webster,	175,000	39	39	175,000	111,500	3,100 98	.0553	37,400 00	8
West Boston,	40,000	5	3	39,800	80,000	2,869 51	.0262	10,087 50	7 6
Williamstown,	45,100	45	43	44,100	82,000	646 07	.0614	7,200 00	18
Woburn,	285,000	6	4	280,000	151,000	2,123 20	.1019	4,510 00	10
Worcester County,	1,400,000	410	375	1,282,900	3,064,600	2,984 38	.1292	6 —	—
Worcester,	—	—	—	—	\$67,970,526	69,991 81	.0726	147,000 00	10½
						\$1,416,547 69	—	\$4,339,535 35	—

¹ One and one-half per cent. on \$60,000; 2.66 per cent. on \$99,200; 2 per cent. on \$148,500.² Unincorporated.³ Seven and one-half per cent. on \$60,000; 3½ per cent. on \$185,000; 2 per cent. on \$250,000.⁴ Dividends paid in part from electric profits.⁵ Par value, \$50.⁶ No dividend declared.⁷ One and one-half per cent. on \$147,000; 4½ per cent. on \$175,000.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1916, and June 30, 1915, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1916, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made, Year ending June 30, 1916.		Gas made, Year ending June 30, 1915.		Gas bought, Year ending June 30, 1916.		Gas bought, Year ending June 30, 1915.		Gas sold by Meter, Year ending June 30, 1916.		Gas sold by Meter, Year ending June 30, 1915.		Gas sold for Public Lamps, Year ending June 30, 1915.		Gas used at Works and Offices, Year ending June 30, 1916.		Gas unaccounted for, Year ending June 30, 1916.		Percentage unaccounted for, 1916.	
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unaccounted for, 1916.	Percentage unaccounted for, 1915.	
Adams,	—	—	—	—	26,042,900	26,834,100	—	—	24,617,600	23,168,700	—	—	—	—	76,300	2,140,200	7.98	10.70		
Amesbury,	20,593,900	18,780,000	—	—	—	—	—	—	17,142,600	16,136,900	—	—	—	—	80,000	2,300,000	11.17	11.94		
Amherst,	13,176,290	10,839,140	—	—	—	—	—	—	11,816,320	9,844,464	—	—	—	—	69,500	1,290,470	9.79	8.33		
Arlington,	115,799,900	99,171,898	—	—	—	—	—	—	102,298,500	83,867,900	—	—	—	—	626,200	7,556,600	6.53	9.91		
Ashol,	14,592,900	12,258,773	—	—	—	—	—	—	13,565,396	11,424,800	—	—	—	—	61,604	965,900	6.62	6.65		
Attleboro,	74,046,900	67,709,700	—	—	—	—	—	—	70,774,550	63,765,400	—	—	—	—	555,300	2,717,050	3.67	5.07		
Beverly,	98,399,100	94,111,600	—	—	11,700	—	—	—	89,249,000	81,936,200	—	—	—	—	1,353,800	7,808,700	7.94	12.02		
Blackstone,	—	—	—	5,018,300	4,988,000	—	—	—	4,988,000	4,238,400	—	—	—	—	30,300	—	—	—		
Boston,	3,563,317,000	2,957,483,000	—	2,845,000,000	3,319,745,000	—	—	—	5,122,214,462	5,065,077,326	—	—	138,500,740	143,950,468	12,677,900	87,829,042	1.37	1.98		
Brockton,	402,671,600	374,144,200	—	—	—	—	—	—	362,663,800	339,744,800	—	—	—	—	6,297,500	33,594,000	8.34	7.56		
Cambridge,	983,351,000	949,124,000	—	154,300	57,500	—	—	—	948,029,417	912,370,111	—	—	4,151,703	3,676,098	6,581,300	20,568,380	2.09	2.70		
Charlestown,	345,156,040	335,117,804	—	612,000	612,000	—	—	—	307,784,650	297,791,400	—	—	5,992,675	6,000,958	2,745,000	29,480,715	8.54	8.52		
Citizens' (Nantucket),	6,309,270	6,210,680	—	—	—	—	—	—	5,554,900	5,336,900	—	—	48,000	48,000	68,500	639,470	10.14	11.21		
Citizens' (Quincy),	—	—	—	151,591,000	134,726,000	—	—	—	140,397,099	121,879,838	—	—	4,221,452	3,985,754	405,900	6,005,549	4.36	6.38		
Clinton,	24,412,500	23,581,500	—	—	—	—	—	—	21,879,700	21,679,700	—	—	—	—	71,600	2,463,600	10.09	7.69		
Dedham,	—	—	—	80,500,900	75,994,700	—	—	—	72,212,600	67,807,700	—	—	—	—	164,800	8,162,800	10.14	10.61		
East Boston,	316,772,000	325,986,000	—	203,295,256	159,323,000	—	—	—	478,543,227	451,219,192	—	—	13,610,852	14,425,012	2,473,100	16,536,856	3.18	1.96		
Easthampton,	18,643,560	17,449,530	—	—	—	—	—	—	16,014,600	14,619,800	—	—	—	—	73,000	2,556,250	13.71	15.94		

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ending June 30, 1916.	Gas made, Year ending June 30, 1915.	Gas bought, Year ending June 30, 1916.	Gas bought, Year ending June 30, 1915.	Gas sold by Meter, Year ending June 30, 1916.	Gas sold by Meter, Year ending June 30, 1915.	Gas sold for Public Lamps, Year ending June 30, 1916.	Gas sold for Public Lamps, Year ending June 30, 1915.	Gas used at Works and Offices, Year ending June 30, 1916.	Gas unaccounted for, Year ending June 30, 1916.	Percentage unaccounted for, 1916.	Percentage unaccounted for, 1915.
Fall River,	Feet. 703,490,000	Feet. 688,780,700	Feet. —	Feet. —	Feet. 643,405,000	Feet. 630,836,200	Feet. 5,861,780	Feet. 5,860,575	Feet. 5,932,600	Feet. 44,165,520	0.28	0.25
Fitchburg,	157,357,000	143,887,000	—	—	144,375,000	131,128,000	—	—	513,000	12,457,000	7.92	8.62
Frammingham,	—	—	36,748,000	34,781,820	34,078,000	31,845,400	—	—	303,400	2,366,600	6.44	7.54
Gardner,	16,895,397	17,047,976	—	—	13,464,600	13,012,700	2,204,968	2,205,032	93,600	1,132,229	6.70	10.02
Gloucester,	82,837,200	83,725,800	—	—	79,383,700	76,672,300	1,109,400	1,030,100	882,200	1,513,500	1.83	6.49
Greenfield,	46,993,700	42,932,700	—	—	42,506,000 ¹	37,980,100 ²	—	—	1,481,200	3,066,800	6.53	7.75
Haverhill,	332,722,000	309,108,000	—	—	308,985,900	288,907,500	4,918,100	4,696,500	2,184,500	16,771,500	5.04	4.31
Ipswich,	2,545,400	2,871,300	—	—	2,528,400	2,809,300	—	—	30,000	14,000	.55	.35
Lawrence,	549,806,500	528,272,400	—	—	509,446,828	486,818,564	343,552	331,884	1,773,400	38,106,870	6.93	7.49
Leominster,	53,542,900	44,078,827	—	—	48,724,400	42,348,800	—	—	159,500	4,680,800	8.74	3.54
Lexington,	—	—	5,350,600	4,582,900	4,768,200	3,967,600	—	—	102,400	480,000	8.97	10.47
Lowell,	696,952,000	655,711,000	—	—	677,381,100	626,132,200	18,438,500	18,207,200	5,904,800	5,053,400 ³	—	.99
Lynn,	944,239,811	895,033,162	—	—	861,954,000	824,247,900	481,520	—	2,041,600	76,469,991	8.10	7.95
Malden,	867,202,000	812,902,000	975,700	833,600	645,902,300	614,919,950	—	—	4,338,500	19,003,010	2.19	1.24
Marlborough-Hudson,	—	—	54,537,208	51,105,119	52,614,000	48,358,500	—	—	70,500	1,353,708	3.40	5.20
Milford,	22,012,100	21,623,000	—	—	20,470,400	20,014,500	—	—	25,900	1,484,800	6.75	7.40
Natick,	—	—	18,119,500	17,721,348	15,764,200	15,852,400	—	—	556,200	1,829,100	10.09	8.45
New Bedford,	648,295,700	635,627,000	—	—	596,808,100	576,773,200	23,163,178	21,727,620	474,000	27,349,522	4.22	5.36
Newburyport,	46,461,800	40,131,500	—	—	36,278,000	36,222,900	—	—	370,200	3,909,600	13.92	8.61
Newton,	—	—	609,196,700	557,851,100	577,611,666	530,961,156	12,570,900	13,159,600	1,450,000	17,581,134	2.89	2.18
North Adams,	111,916,100	111,226,705	—	—	69,103,800	69,008,300	—	—	234,200	4,388,200	3.92	4.90
Northampton,	82,456,600	81,300,000	—	—	74,982,600	73,178,200	—	—	533,800	6,943,500	8.42	9.30
North Attleborough,	41,044,000	39,196,600	—	—	38,903,009	36,965,091	123,900	103,400	387,600	1,584,891	3.86	4.62
Norwood,	23,464,200	22,183,600	—	—	21,423,000	19,210,047	—	—	107,000	1,932,300	8.24	12.99

Old Colony, . . .	78,629,000	67,871,000	-	-	71,432,300	61,365,100	-	995,400	6,121,300	7.79	8.35
Otis Co. (Ware), . . .	22,779,580	22,213,590	-	-	11,644,900 ⁴	11,526,600 ⁵	-	296,300	2,072,822	9.10	9.34
Pittsfield, . . .	222,781,400	212,811,700	-	-	217,177,500	206,598,000	-	1,194,600	4,526,800	2.03	2.31
Plymouth, . . .	23,312,300	18,604,130	-	-	19,602,500	14,998,800	-	565,200	3,105,752	13.32	17.78
Salem, . . .	225,127,204	206,757,202	250,700	250,700	211,860,000	192,052,900	-	1,156,600	12,416,304	5.52	6.40
Spencer, . . .	27,090,800	29,116,200	-	-	10,895,600	10,915,300	8,400	283,600	749,500	2.77	2.20
Springfield, . . .	1,018,501,000	903,023,000	-	-	969,106,000	876,376,000	3,404,000	13,006,000	20,589,000	2.02	2.10
Suburban (Revere), . . .	-	-	208,429,611	192,267,977	204,996,970	198,357,184	-	73,600	1,358,041	.66	-
Taunton, . . .	179,059,000	166,143,000	-	-	161,324,800	144,942,700	-	1,376,200	16,615,000	9.28	11.77
Vineyard (Oak Bluffs), . . .	1,887,400	1,732,750	-	-	1,469,010	1,492,030	-	47,000	361,990	19.18	13.21
Webster, . . .	61,031,610	53,617,000	-	-	56,086,100	48,034,900	-	205,200	4,740,310	7.77	10.02
West Boston, . . .	114,306,000	106,619,000	-	-	-	-	-	323,300	4,723,932	4.13	2.41
Williamstown, . . .	-	-	11,380,800	10,413,500	10,515,300	9,415,800	-	186,100	679,400	5.97	9.44
Woburn, . . .	22,506,000	21,106,000	-	-	20,830,900	19,560,900	-	190,000	1,480,100	6.58	6.42
Worcester County, . . .	10,612,300	10,276,000	15,157,700	17,329,700	23,062,300	23,246,700	33,100	637,900	2,048,200	7.95	13.78
Worcester, . . .	1,008,691,000	929,525,000	-	-	956,838,500	884,527,600	7,511,800	3,820,700	40,822,000	4.05	3.66
	14,439,703,052	13,226,026,767	4,271,152,375	4,607,059,882	16,277,442,204	15,533,829,713	246,698,520	88,672,404	641,657,858	-	-

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	457,626 ⁶	1,053,400	-	-	395,095 ⁶	861,619	-	-	58,951 ⁶	12.88	18.38
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¹ Includes 206,000 feet sold by contract, estimated.

² Includes 135,700 feet sold by contract, estimated.

³ Excess.

⁴ Not including 8,769,800 feet used in mills of company.

⁵ Not including 8,065,600 feet used in mills of company.

⁶ For five months.

Acetylene-gas Companies.

COMPANY.	Gas made. Year ending June 30, 1916.	Gas made. Year ending June 30, 1915.	Gas bought. Year ending June 30, 1916.	Gas bought. Year ending June 30, 1915.	Gas sold by Me- ter. Year end- ing June 30, 1916.	Gas sold for Pub- lic Lamps. Year ending June 30, 1916.	Gas sold for Pub- lic Lamps. Year ending June 30, 1915.	Gas used at Works and Offices. Year ending June 30, 1916.	Gas unaccounted for. Year end- ing June 30, 1916.	Percentage unac- counted for, 1916.	Percentage unac- counted for, 1915.
Atwood, L. Sidney (Chatham), . . .	Feet. 58,000	Feet. 72,500	Feet. -	Feet. -	Feet. 72,500	Feet. -	Feet. -	Feet. -	Feet. -	-	-
Gregory, J. D. (Prince- ton), . . .	26,121	28,311	-	-	28,311	-	-	-	5,176	17.14	29.76
Hadley, . . .	30,200	32,098	-	-	22,546	-	-	-	79,504	48.35	17.83
Hyannis, . . .	164,428	219,420	-	-	153,115	21,667	27,180	-	-	-	-
Sadler, Thos. G. (S. At- tleborough), . . .	12,060	18,500	-	-	18,500	-	-	-	-	-	-
Southeastern Mass. (Marion), . . .	274,250	350,930	-	-	185,668	97,598	155,391	-	34,563	12.60	2.88
Sunderland, . . .	-	16,433	-	-	13,537	-	-	-	59,296	33.36	17.62
Vineyard Haven, . . .	177,750	249,405	-	-	110,085	34,760	60,500	-	-	-	31.66
Waite & Smith (S. Dart- mouth), . . .	40,550	34,175	-	-	32,359	-	-	-	69	.17	5.31
	783,359	1,021,772	-	-	636,621	154,025	243,071	-	178,608	-	-

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1915 and 1916.

SOLD BY —		SOLD TO —		Number of Feet, 1915.	Number of Feet, 1916.	Amount paid, 1916.
Amesbury, . . . . .	.	Hampton, . . . . .	.	350,200	1,021,300	\$1,021 30
Arlington, . . . . .	.	Lexington, . . . . .	.	4,582,900	5,350,600	4,159 16
Blackstone Valley, . . . . .	.	Blackstone, . . . . .	.	4,309,318	5,018,300	3,387 36
		Charlestown, . . . . .	.	612,000	612,000	290 72
Boston, . . . . .	.	Citizens' (Quincy), . . . . .	.	134,726,000	151,591,000	68,215 95
		Dedham, . . . . .	.	75,994,700	80,500,900	31,866 96
		East Boston, . . . . .	.	159,323,000	203,295,256	91,482 87
		Everett, . . . . .	.	2,511,000	2,619,000	1,309 50
		Newton, . . . . .	.	557,851,700	609,196,700	269,687 57
		Malden, . . . . .	.	776,400	908,500	726 80
Cambridge, . . . . .	.	Suburban (Revere), . . . . .	.	7,614,672	7,663,021	3,831 53
East Boston, . . . . .	.	Malden, . . . . .	.	57,200	67,200	53 76
Fall River, . . . . .	.	Tiverton, . . . . .	.	3,394,900	4,006,100	2,403 66
Lynn, . . . . .	.	Salem, . . . . .	.	250,700	250,700	150 42
Malden, . . . . .	.	Suburban (Revere), . . . . .	.	184,653,300	198,766,590	89,444 98
N. E. Gas and Coke Co., . . . . .	.	Cambridge, . . . . .	.	57,500	154,300	123 44
North Adams, . . . . .	.	Boston, . . . . .	.	3,319,745,000	2,845,050,000	820,963 66
		Adams, . . . . .	.	26,042,900	26,834,100	14,758 80
		Williamstown, . . . . .	.	10,413,500	11,380,800	6,259 47
Salem, . . . . .	.	Beverly, . . . . .	.	11,700	—	—
Spencer, . . . . .	.	Worcester County, . . . . .	.	17,329,700	15,157,700	12,126 16
Springfield, . . . . .	.	Northern Connecticut Light and Power, . . . . .	.	—	12,353,000	6,176 50
West Boston, . . . . .	.	Framingham, . . . . .	.	34,781,820	36,748,000	25,356 11
		Marlborough, . . . . .	.	51,105,119	54,537,208	27,268 61
		Natick, . . . . .	.	17,721,388	18,116,500	13,047 43

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1916, and the greatest and the least day's output during the year ending with that date, for each of the companies: —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	- ¹	- ²	-	- ²	-
Amesbury,	200,000	125,000	Sept. 6	28,000	Apr. 21
Amherst,	150,000	80,400	Sept. 13	21,270	July 16
Arlington,	1,300,000	444,300	Sept. 18	234,000	Jan. 28
Athol,	75,000	52,040	June 30	9,500	Apr. 30
Attleboro,	300,000	249,000	Oct. 29	108,000	July 5
Atwood, L. Sidney (Chatham),	- ²	- ²	-	- ²	-
Beverly,	775,000	387,000	Sept. 17	179,300	Mar. 12
Blackstone,	- ¹	- ²	-	- ²	-
Boston,	31,000,000	19,709,000	Dec. 24	8,681,000	Aug. 15
Brockton,	3,000,000	1,461,200	Sept. 21	803,000	July 5
Cambridge,	8,000,000	4,009,000	Dec. 24	1,785,000	Aug. 15
Charlestown,	1,620,000	1,370,000	Dec. 24	687,000	July 5
Citizens' (Nantucket),	50,000	39,960	Aug. 27	7,760	Apr. 26
Citizens' (Quincy),	- ¹	556,000	Aug. 17	307,000	Apr. 9
Clinton,	285,000	96,000	Sept. 13	36,000	Nov. 15
Dedham,	- ¹	262,800	June 20	168,100	July 5
East Boston,	1,200,000	1,786,000	Dec. 24	1,068,000	June 11
Easthampton,	60,000	77,323	Sept. 18	34,727	Mar. 19
Fall River,	5,050,000	2,600,900	Dec. 24	1,444,700	Apr. 10
Fitchburg,	1,400,000	591,000	Dec. 24	313,000	Apr. 2
Framingham,	- ¹	- ²	-	- ²	-
Gardner,	50,000	74,480	July 12	15,094	Apr. 19
Gloucester,	725,000	335,400	Aug. 24	133,700	Apr. 16
Greenfield,	546,000	184,500	Sept. 18	78,400	Feb. 27
Gregory, J. D. (Princeton),	500 ³	- ²	-	- ²	-
Hadley,	- ²	90	Feb. - ²	40	² Aug. -
Haverhill,	2,000,000	1,187,000	Dec. 24	609,000	July 4
Hyannis,	1,200	900	Dec. 11	200	June 2
Ipswich,	576,000	12,000	Dec. 24	4,000	July 3
Lawrence,	5,312,000	2,121,800	Dec. 24	1,056,004	Apr. 4
Leominster,	300,000	200,800	Sept. 18	83,900	Oct. 31
Lexington,	- ¹	- ²	-	- ²	-
Lowell,	8,200,000	2,631,000	Dec. 24	1,295,000	July 18
Lynn,	6,000,000	3,422,826	Sept. 12	1,413,832	Apr. 16
Malden,	3,500,000	3,054,000	Sept. 21	1,821,000	Mar. 31
Marlborough-Hudson,	200,000	218,662	Sept. 19	110,524	Apr. 19
Milford,	210,000	84,000	Dec. 14	32,000	Apr. 30
Natick,	125,000	67,500	July 6	23,000	Jan. 30
New Bedford,	3,870,000	2,439,400	Dec. 24	1,267,860	July 5
Newburyport,	200,000	164,600	Dec. 24	75,000	May 21
Newton,	1,600,000	2,080,000	Dec. 24	1,109,000	July 4

¹ No generating plant.² No record.³ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
North Adams, . . .	2,125,000	483,000	Sept. 18	197,000	May 8
Northampton, . . .	450,000	285,000	Sept. 2	159,200	Mar. 26
North Attleborough, . . .	275,000	142,000	Sept. 10	66,200	May 7
Norwood, . . .	150,000	97,500	Sept. 12	41,300	Apr. 7
Old Colony, . . .	1,400,000	324,000	June 25	153,000	Nov. 13
Otis Co. (Ware), . . .	150,000	84,455	Jan. 29	30,358	May 29
Pittsfield, . . .	1,750,000	712,400	Dec. 24	453,400	Dec. 26
Plymouth, . . .	150,000	86,855	Sept. 7	42,851	Mar. 12
Sadler, T. G. (South At- tleborough), . . .	— ¹	— ¹	—	— ¹	—
Salem, . . .	1,800,000	785,500	Dec. 24	449,500	Apr. 16
Southeastern M a s s. (Marion), . . .	2,000	1,600	Sept. 4	200	Mar. 13
Spencer, . . .	150,000	113,600	Sept. 8	42,600	Apr. 16
Springfield, . . .	7,140,000	3,480,000	Sept. 21	2,064,000	Apr. 16
Suburban (Revere), . . .	— ²	912,871	Sept. 6	411,128	Dec. 13
Taunton, . . .	1,700,000	631,000	Nov. 29	334,000	Aug. 15
Vineyard Haven, . . .	1,500	800	Aug. 5	200	Mar. 13
Vineyard (Oak Bluffs), . . .	150,000	18,000	June 23	200	Feb. 6
Waite & Smith (South Dartmouth), . . .	500 ³	— ¹	—	— ¹	—
Webster, . . .	465,000	230,240	June 1	121,350	Nov. 7
West Boston, . . .	1,250,000	447,000	Sept. 18	219,000	Apr. 16
Williamstown, . . .	— ²	— ¹	—	— ¹	—
Woburn, . . .	110,000	80,000	Dec. 24	45,000	Apr. 8
Worcester County, . . .	150,000	112,300	Sept. 18	40,800	Mar. 26
Worcester, . . .	7,600,000	3,519,000	Sept. 21	1,950,000	Apr. 16

¹ No record.² No generating plant.³ Lights.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1916; the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1916, and the average price the year previous: —

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1914-15.	Capital per M sold, including Bonds.	Average Price received per M sold, 1915-16.	Average Price received per M sold, 1914-15.
	Feet.	Per Cent.			
Adams,	24,617,600	6.25	—	\$1.045	\$1.056
Amesbury,	18,163,900 ¹	10.17	\$8.36	1.452	1.459
Amherst,	11,816,320	20.03	—	1.422	1.423
Arlington,	107,649,100 ²	21.71	6.91	1.126	1.147
Athol,	13,565,396	18.74	—	1.474	1.501
Attleboro,	70,774,550	10.99	1.17	1.005	1.002
Beverly,	89,249,000	8.92	—	1.187	1.187
Blackstone,	4,988,000	17.69	—	1.220	1.249
Boston,	6,308,530,058 ³	2.74	2.93	.732	.745
Brockton,	362,653,800	6.74	5.55	1.078	1.076
Cambridge,	953,089,620 ⁴	3.96	1.92	.809	.808
Charlestown,	313,777,325	3.29	—	.806	.805
Citizens' (Nantucket),	5,602,900	4.05	—	2.021	2.056
Citizens' (Quincy),	144,618,551	14.90	5.97	1.110	1.179
Clinton,	21,879,700	.92	—	1.402	1.402
Dedham,	72,212,600	6.50	3.27	1.036	1.043
East Boston,	499,884,300 ⁵	5.61	1.89	.778	.783
Easthampton,	16,014,600	9.54	—	1.408	1.409
Fall River,	653,272,880 ⁶	2.06	1.73	.812	.813
Fitchburg,	144,375,000	10.10	—	.992	1.088
Framingham,	34,078,000	7.01	3.08	1.372	1.376
Gardner,	15,669,568	2.97	15.38	1.651	1.738
Gloucester,	80,493,100	3.59	2.86	1.097	1.099
Greenfield,	42,506,000	11.89	8.26	1.374	1.392
Haverhill,	313,904,000	6.91	1.86	.838	.836
Ipswich,	2,528,400	10.00 ⁷	12.18	1.955	1.924
Lawrence,	509,790,380	4.65	—	.863	.895
Leominster,	48,724,400	15.05	3.94	1.306	1.340
Lexington,	4,768,200	20.18	8.39	1.542	1.556
Lowell,	695,819,600	7.99	2.05	.878	.889
Lynn,	862,686,220 ⁸	4.63	—	.741	.747
Malden,	844,823,190 ⁹	5.65	3.03	.801	.802
Marlborough-Hudson,	52,614,000	8.80	8.84	1.438	1.519
Milford,	20,470,400	2.28	6.20	1.420	1.453
Natick,	15,764,200	.56 ⁷	6.73	1.513	1.514
New Bedford,	619,971,278	3.60	—	.860	.864
Newburyport,	36,278,000	.15	—	1.256	1.265
Newton,	590,182,566	8.47	1.74	.847	.891
North Adams,	107,318,700 ¹⁰	1.68	—	.833	.826

¹ Includes 1,021,300 feet sold to other companies.² Includes 5,350,600 feet sold to other companies.³ Includes 1,047,814,856 feet sold to other companies.⁴ Includes 908,500 feet sold to other companies.⁵ Includes 7,730,221 feet sold to other companies.⁶ Includes 4,006,100 feet sold to other companies.⁷ Decrease.⁸ Includes 250,700 feet sold to other companies.⁹ Includes 198,920,890 feet sold to other companies.¹⁰ Includes 38,214,900 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1914-15.	Capital per M sold, including Bonds.	Average Price received per M sold, 1915-16.	Average Price received per M sold, 1914-15.
	Feet.	Per Cent.			
Northampton, . . .	74,982,600	2.47	\$2 18	\$1.011	\$1.072
North Attleborough, . .	39,027,809	5.58	1 75	1.112	1.109
Norwood, . . .	21,423,000	11.52	6 77	1.541	1.611
Old Colony, . . .	71,432,300	16.41	17 48	1.267	1.270
Otis Co. (Ware), . . .	11,644,900	1.54 ¹	—	1.338	1.338
Pittsfield, . . .	217,177,500	5.12	2 84	.940	.946
Plymouth, . . .	19,602,500	30.69	10 13	1.631	1.666
Salem, . . .	211,860,000	10.31	4 40	1.009	1.008
Spencer, . . .	26,061,700 ²	7.73 ¹	—	1.503	1.101
Springfield, . . .	984,863,000 ³	11.84	2 37	.848	.855
Suburban (Revere), . .	204,996,970	3.35	—	.903	.901
Taunton, . . .	161,324,800	11.30	3 02	.978	.987
Vineyard (Oak Bluffs), .	1,469,010	1.55 ¹	—	2.766	2.667
Webster, . . .	56,086,100	16.76	—	1.235	1.255
West Boston, . . .	109,401,708 ⁴	5.59	2 13	.600	.609
Williamstown, . . .	10,515,300	11.68	—	1.054	1.057
Woburn, . . .	20,830,900	6.49	2 69	1.260	1.261
Worcester County, . .	23,095,400	.65	15 02	1.522	1.522
Worcester, . . .	964,350,300	8.14	2 80	.761	.761
	17,965,271,199	—	—	—	—

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	395,095 ⁵	54.15	—	\$4 53	\$4 57
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Acetylene-gas Companies.

Atwood, L. S. (Chat- ham), . . .	58,000	20.00 ¹	—	\$15 00	\$15 00
Gregory, J. D. (Prince- ton), . . .	26,121	7.74 ¹	—	15 00	15 00
Hadley, . . .	25,024	10.99	\$69 93	15 00	15 00
Hyannis, . . .	85,074	52.81 ¹	73 71	12 62	15 06
Sadler, T. G. (South Attleborough), . .	12,060	34.81 ¹	—	13 24	13 06
Southeastern Mass. (Marion), . . .	239,087	29.90 ¹	—	12 50	15 98
Vineyard Haven, . .	118,254	30.68 ¹	84 56	11 87	12 08
Waite & Smith (South Dartmouth), . . .	40,481	25.10	—	20 00	20 00
	604,101	—	—	—	—

¹ Decrease.² Includes 15,157,700 feet sold to other companies.³ Includes 12,353,000 feet sold to other companies.⁴ All sold to other companies.⁵ For five months.

TABLE 6.

The following tables show the capital stock and bonds, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams,	-	1,414,772	122,997	96.1	14,723
Amesbury,	\$3,659 04	437,829	55,440	34.3	12,030
Amherst,	-	583,620	63,738	35.7	16,343
Arlington,	9,214 36	1,333,760	93,625	68.7	18,462
Athol,	-	1,276,221	90,871	94.2	13,552
Attleboro,	3,113 14	2,654,593	101,910	122.0	21,757
Beverly,	-	1,168,873	102,269	79.2	14,749
Blackstone,	-	1,129,844	-	90.8	12,439
Boston,	19,103 07	6,523,133	90,868	175.5	30,178
Brockton,	9,123 96	1,644,551	152,341	90.1	18,256
Cambridge,	10,305 37	5,366,301	115,809	211.0	25,298
Charlestown,	-	5,089,688	478,198	211.7	23,583
Citizens' (Nantucket),	-	1,849,301	211,064	172.6	10,621
Citizens' (Quincy),	7,224 62	1,209,511	55,245	76.8	15,280
Clinton,	-	1,532,831	172,593	95.5	16,053
Dedham,	4,800 00	1,469,042	166,058	68.8	21,346
East Boston,	11,626 31	6,166,379	203,992	244.2	24,174
Easthampton,	-	927,385	148,029	85.6	10,828
Fall River,	7,436 83	4,310,809	291,439	177.5	23,918
Fitchburg,	-	2,091,903	180,494	119.3	17,528
Framingham,	4,367 90	1,417,613	98,448	83.9	16,895
Gardner,	11,133 69	723,901	52,307	59.0	10,544
Gloucester,	5,925 74	2,069,332	38,909	93.3	21,881
Greenfield,	10,418 71	1,261,702	91,032	79.3	15,837
Haverhill,	5,515 87	2,959,751	158,136	114.2	25,519
Ipswich,	6,178 96	507,236	2,809	50.4	10,073
Lawrence,	-	2,766,477	206,794	130.9	21,117
Leominster,	5,784 45	1,467,938	141,020	80.7	18,181
Lexington,	4,327 16	515,820	51,926	31.9	16,163
Lowell,	7,904 83	3,859,885	-	140.5	26,749
Lynn,	-	4,087,261	362,302	153.8	26,550
Malden,	10,328 04	3,407,682	76,651	129.8	20,066
Marlborough-Hudson,	6,309 45	713,904	25,152	57.8	12,342
Milford,	7,960 09	1,284,051	93,137	78.5	16,363
Natick,	6,396 97	950,453	110,280	74.5	12,754
New Bedford,	-	3,987,891	175,923	146.9	26,125
Newburyport,	-	1,256,464	204,675	83.4	15,066
Newton,	4,184 16	2,399,157	71,469	76.7	30,628
North Adams,	-	3,171,219	129,669	117.9	17,315

Coal and Water Gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Con-sumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
Northampton, . . .	\$3,922 33	1,797,181	166,422	85.3	21,080
North Attleborough, . .	3,233 32	1,853,003	75,249	78.3	23,592
Norwood, . . .	5,946 32	878,538	79,262	73.5	11,948
Old Colony, . . .	10,543 19	602,982	51,672	38.7	15,569
Otis Co. (Ware), . . .	—	1,561,487	277,949	100.0	15,652
Pittsfield, . . .	7,033 43	2,475,695	51,603	106.2	23,322
Plymouth, . . .	9,604 84	948,508	150,278	90.7	10,455
Salem, . . .	10,738 01	2,439,367	142,963	147.5	16,536
Spencer, . . .	—	1,444,105	41,531	46.8	12,894
Springfield, . . .	7,530 78	3,173,366	66,341	123.8	25,225
Suburban (Revere), . .	—	2,568,226	17,014	135.7	18,929
Taunton, . . .	5,431 30	1,799,184	185,300	79.0	22,773
Vineyard (Oak Bluffs), .	—	491,004	120,992	108.3	4,534
Webster, . . .	—	1,650,483	139,496	135.7	12,164
West Boston, . . .	25,776 39	12,128,954	523,731	—	—
Williamstown, . . .	—	865,241	55,904	40.3	21,460
Woburn, . . .	2,918 42	1,083,662	76,998	60.9	17,804
Worcester County, . . .	4,607 82	306,840	27,212	24.6	12,480
Worcester, . . .	12,557 29	4,485,046	189,857	150.5	29,564

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	—	68,218 ¹	10,179 ¹	33.7	2,026 ¹
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Acetylene-gas Companies.

Atwood, L. S. (Chatham), .	—	306,246	—	100.3	3,053
Gregory, J. D. (Princeton), .	—	60,517	—	25.5	2,375
Hadley, . . .	\$4,368 80	62,471	12,922	25.0	2,502
Hyannis, . . .	3,827 22	51,924	48,524	20.1	1,921
Sadler, T. G. (South Attle- borough), . . .	—	14,342	—	4.8	3,015
Southeastern Mass. (Marion), . . .	—	19,438	2,810	7.8	1,474
Vineyard Haven, . . .	3,153 56	37,292	18,699	23.0	1,144
Waite & Smith (South Dartmouth), . . .	—	164,423	280	142.2	1,157

¹ For five months.

TABLE 7.

The following table shows the number of tons of coal carbonized year ending June 30, 1916, and the number of feet of gas made per ton of coal, with the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1916: —

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1916.	Feet of Gas made per Ton of Coal.	ENRICHERS USED.	QUANTITY USED.		Percentage of Cost of Coal received from Residual Products.
				Tons.	Gallons.	
Attleboro,	6,662.00	11,115	—	—	—	49.30
Beverly,	3,600.00	10,681	—	—	—	23.29
Brockton,	17,559.41	11,056	—	—	—	44.61
Cambridge,	64,670.30	11,399	—	—	—	62.46
Charlestown,	30,023.23	11,496	—	—	—	80.16
Citizens' (Nantucket),	691.00	9,131	—	—	—	41.17
East Boston,	9,475.50	11,992	—	—	—	37.40
Easthampton,	1,675.00	11,130	Cannel and gas oil,	11	1,703	31.09
Fall River,	29,550.47	11,623	—	—	—	106.77
Fitchburg,	8,787.22	11,584	Gas oil,	—	9,131	53.52
Lawrence,	32,553.66	11,684	—	—	—	49.47
Lowell,	41,817.54	12,216	—	—	—	53.46
Lynn,	44,046.00	10,964	—	—	—	48.40
Malden,	32,642.14	9,536	—	—	—	31.37
Milford,	2,354.00	9,351	Gas oil, Benzol,	—	2,470 2,056	55.59

New Bedford,	.	.	.	20,812.63	10,070	Benzol,	.	.	.	—	—	2,877	39.23
Newburyport,	.	.	.	3,829.07	11,089	—	.	.	.	—	—	—	54.88
Northampton,	.	.	.	3,496.00	10,359	—	.	.	.	—	—	—	21.19
North Attleborough,	.	.	.	3,652.00	11,239	Cannel and benzol,	.	.	.	231	—	703	36.37
Norwood,	.	.	.	2,103.75	11,154	—	.	.	.	—	—	—	29.32
Otis Co. (Ware),	.	.	.	2,150.00	10,590	Cannel and benzol,	.	.	.	1	—	353	31.59
Pittsfield,	.	.	.	7,259.60	10,195	—	.	.	.	—	—	—	11.56
Plymouth,	.	.	.	2,133.54	10,927	—	.	.	.	—	—	—	46.86
Salem,	.	.	.	11,983.70	10,507	—	.	.	.	—	—	—	35.02
Springfield,	.	.	.	38,988.00	12,396	—	.	.	.	—	—	—	38.94
Taunton,	.	.	.	13,673.00	10,997	—	.	.	.	—	—	—	51.97
Woburn,	.	.	.	2,268.00	9,923	Cannel,	.	.	.	21½	—	—	41.08
Worcester,	.	.	.	52,984.97	11,610	—	.	.	.	—	—	—	39.65

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, .	Lowe-Granger, .	Coke, .	580.71 tons, .	Bituminous, .	443.84 tons, .	Gas oil, .	Gallons, .	Feet, .
Amherst, .	Lowe, .	Anthracite, .	326.00 tons, .	Bituminous, .	219.00 tons, .	Gas oil, .	114,850	20,593,900
Arlington, .	Improved Lowe, .	Coke, .	1,942.00 tons, .	Bituminous, .	158.00 tons, .	Gas oil, .	56,128	13,176,290
Athol, .	Lowe-Granger, .	Coke, .	304.00 tons, .	Coke, .	367.00 tons, .	Gas oil, .	384,612	115,799,900
Beverly, .	Lowe, .	Coke, .	1,076.00 tons, .	Bituminous, .	221.70 tons, .	Gas oil, .	54,991	14,592,900
Boston, .	{ Lowe, Jerzmanowski,	{ Coke, Coke,	{ 1,076.00 tons, 69,990.10 tons,	{ - 1 Bituminous, .	{ - 1,924.80 tons,	{ Gas oil, . Gas oil, .	{ 219,435 12,163,831	{ 59,948,200 3,563,317,000
Brockton, .	Improved Lowe, .	Anthracite, .	646.82 tons, .	Bituminous, .	9,933.00 tons, .	Gas oil, .	1,400	208,535,100
Cambridge, .	Lowe, .	{ Anthracite, Coke,	{ 737.50 tons, 3,958.81 tons,	{ - 2 Bituminous, .	{ 830.91 tons, -	{ Benzol, Gas oil, .	{ 755,425 1,044,593	{ 246,197,000
Clinton, .	Improved Lowe, .	Anthracite, .	622.00 tons, .	Anthracite screenings, .	66.00 tons, .	Gas oil, .	79,187	24,412,500
East Boston, .	Improved Lowe, .	Coke, .	3,591.20 tons, .	Bituminous, .	131.00 tons, .	Gas oil, .	698,773	203,138,000
Fall River, .	Lowe, .	Coke, .	4,718.00 tons, .	Coke, .	1,130.12 tons, .	Gas oil, .	1,263,498	360,034,500
Fitchburg, .	Lowe, .	Coke, .	833.26 tons, .	Bituminous, .	1,042.63 tons, .	Gas oil, .	229,809	56,002,000
Gardner, .	Lowe, .	Anthracite, .	308.75 tons, .	Bituminous, .	191.50 tons, .	Gas oil, .	78,061	16,895,397
Gloucester, .	Lowe, .	Anthracite, .	1,319.00 tons, .	Bituminous, .	544.00 tons, .	Gas oil, .	249,441	82,837,200
Greenfield, .	Lowe, .	Anthracite, .	1,199.80 tons, .	Bituminous, .	8.20 tons, .	Gas oil, .	153,604	46,995,700
Haverhill, .	Lowe, .	{ Anthracite, Coke,	{ 877.15 tons, 4,294.98 tons,	Bituminous, .	40,210.00 gals., .	Gas oil, .	1,094,051	332,722,000
Ipswich, .	Kendall, .	Naphtha, .	40,071.00 gals., .	Bituminous, .	131.34 tons, .	-	-	2,528,400
Lawrence, .	Lowe, .	{ Anthracite, Coke,	{ 163.26 tons, 2,735.67 tons,	Coke, .	47.30 tons, .	Gas oil, .	680,465	169,444,500

Leominster,	Improved Lowe,	{ Anthracite, Coke,	{ 724.00 tons, 335.00 tons,	{ Anthracite screenings, Bituminous, Coke,	{ 27.00 tons, 46.00 tons, 66.00 tons,	Gas oil,	175,550	53,542,900
Lovell,	Lowe,	{ Coke,	{ 3,214.67 tons,	{ Coke,	{ 5,222.00 tons, ³	Gas oil,	787,138	186,127,000
Lynn,	Improved Lowe,	{ Coke,	{ 8,569.00 tons,	{ Tar,	{ 14,339.00 tons, 36,290.00 gals.,	Gas oil,	1,620,366	461,316,614
Malden,	Lowe,	{ Coke,	{ 7,569.76 tons,	{ Bituminous, Coke, Breeze,	{ 60.68 tons, 2,056.88 tons, 3,881.84 tons,	Gas oil, Benzol,	1,868,449 110	555,941,000
New Bedford,	Improved Lowe,	{ Anthracite, Coke,	{ 3,324.60 tons, 4,300.80 tons,	{ Anthracite screenings, Bituminous, Breeze,	{ 220.38 tons, 2,737.92 tons, 2,533.50 tons,	Gas oil,	1,583,907	438,615,700
North Adams,	Improved Lowe,	{ Anthracite,	{ 1,909.00 tons,	{ Coke, - 1	{ 510.00 tons,	Gas oil,	413,566	111,936,100
Northampton,	Improved Lowe,	{ Coke,	{ 782.00 tons,	{ Bituminous,	{ 774.68 tons,	Gas oil,	184,566	46,241,400
Old Colony,	Lowe,	{ Anthracite,	{ 1,305.75 tons,	{ Bituminous,	{ 1,123.50 tons,	Gas oil,	253,060	78,629,000
Pittsfield,	Improved Lowe,	{ Coke,	{ 520.20 tons,	{ Coke,	{ 2,216.60 tons,	Gas oil,	603,701	148,772,000
Salem,	Lowe,	{ Coke,	{ 2,012.44 tons,	{ Coke,	{ 1,796.00 tons,	Gas oil,	355,103	99,219,476
Spencer,	Improved Lowe,	{ Anthracite,	{ 639.00 tons,	{ Anthracite, Bituminous,	{ 14.00 tons, 403.00 tons,	Gas oil,	97,113	27,090,800
Springfield,	Improved Lowe,	{ Anthracite, Coke,	{ 389.00 tons, 7,499.00 tons,	{ Coke,	{ 4,680.00 tons,	Gas oil,	1,750,113	535,221,000
Taunton,	Lowe,	{ Coke,	{ 648.00 tons,	{ Coke,	{ 294.00 tons,	Gas oil,	107,529	28,697,000
Vineyard Bluffs),	Lowe,	{ Anthracite,	{ 81.60 tons,	{ Bituminous, - 1	{ 637.00 tons,	Gas oil,	8,403	1,887,400
Webster,	Lowe,	{ Anthracite,	{ 1,402.50 tons,	{ Bituminous,	{ 905.54 tons,	Gas oil,	283,249	61,031,610
West Boston,	Lowe,	{ Coke,	{ 2,017.20 tons,	{ Screenings,	{ 91.88 tons, 1.03 tons,	Gas oil,	380,989	114,396,000
Worcester County,	Western Gas Con- struction,	{ Anthracite,	{ 238.00 tons,	{ Anthracite, Bituminous, Anthracite,	{ 12.00 tons, 245.00 tons, 68.88 tons,	Gas oil,	40,612	10,612,300
Worcester,	Lowe,	{ Coke,	{ 6,077.18 tons,	{ Bituminous, Coke, Breeze,	{ 5,323.04 tons, 415.20 tons, 6,018.70 tons,	Gas oil,	1,417,404	393,518,000

¹ Steam from electric department.² Steam from coal-gas department.³ Used under benches and boilers.

TABLE 9. — *Oil Gas.*

This table shows the materials and quantity of each used in the production of oil gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Edison of Brockton (Stoughton), .	Gas oil, ¹ .	6,250	Bituminous, .	18.71 tons.

¹ For five months.

TABLE 10.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1916: —

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Atwood, L. Sidney (Chat- ham),	20,000	Southeastern M a s s. (Marion),	65,500
Gregory, J. D. (Princeton), .	6,450	Vineyard Haven,	50,000
Hadley,	7,550	Waite & Smith (South Dart- mouth),	9,900
Hyannis,	47,475		
Sadler, T. G. (South Attle- borough),	8,000		

TABLE 11. — *Street Mains.*

During the year fifty-one companies laid about one hundred and sixty-four and one-half miles of mains, varying in the several cases from one hundred feet to about thirty-three and one-tenth miles.

The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).	
	1½ and under.	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36		42	Miles.		Feet.
Adams,	23,698	12,502	—	8,439	37,251	9,586	398	—	—	—	—	—	—	—	—	—	—	91,874	17	2,114	7,267
Amesbury,	89,564	27,769	—	71,120	22,079	5,139	502	2,660	215	—	—	—	—	—	—	—	—	219,048	41	2,568	1,292
Amherst,	7,385	21,418	—	53,605	5,214	5,162	—	—	—	—	—	—	—	—	—	—	—	106,902	20	1,302	3,192
Arlington,	7,642	26,963	—	84,784	176,931	68,936	38,032	18,291	—	4,555	—	—	—	—	—	—	—	426,154	80	3,754	26,704
Athol,	4,211	18,473	—	5,876	14,461	8,954	2,656	1,490	—	—	—	—	—	—	—	—	—	56,123	10	3,322	1,736
Attleboro,	732	273	—	12,147	42,781	66,101	9,288	7,710	229	1,453	57	—	—	—	—	—	—	140,771	26	3,491	2,623
Attwood, L. Sidney (Chatham),	1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,000	—	1,000	—
Beverly,	5,075	21,770	—	16,689	233,834	93,412	32,373	—	—	—	—	—	—	—	—	—	—	403,153	76	1,873	9,770
Blackstone,	5,419	3,342	—	2,465	3,826	8,255	—	—	—	—	—	—	—	—	—	—	—	23,307	4	2,187	2,230
Boston,	51,281	86,688	3,773	816,475	1,510,600	1,552,167	269,200	60,513	348,501	924	31,320	23,901	84,421	93,265	85,609	73,077	12,997	15,106,295	967	585	45,318
Brookton,	83,223	267,649	—	135,836	306,828	250,116	73,802	100	38,984	—	—	—	5,799	—	—	—	—	1,164,337	220	2,737	103,858
Cambridge,	7,086	10,716	33	247,766	301,348	166,575	42,434	4,299	91,782	—	28,825	—	8,462	24,705	2,686	1,045	—	937,762	177	3,202	15,456
Charlestown,	1,416	13,315	—	141,117	87,773	32,432	16,946	7,519	21,531	301	15	—	10	3,135	—	—	—	323,510	61	3,430	695
Citizens' (Nantucket),	—	10,687	—	2,640	2,170	500	—	—	—	—	—	—	—	—	—	—	—	15,997	3	157	1,505
Citizens' (Quincy),	11,785	35,235	—	34,673	237,704	179,910	61,747	—	69,203	—	—	—	1,061	—	—	—	—	631,318	119	2,998	22,028
Clinton,	—	217	11,216	16,715	36,146	7,853	—	1,200	—	970	—	—	—	—	—	—	—	275,367	14	1,447	2,396
Dedham,	5,340	41,042	—	48,183	94,921	42,594	1,607	23,016	2,842	—	—	—	—	—	—	—	—	259,545	49	825	7,645
East Boston,	5,188	9,884	—	47,290	167,954	101,151	43,889	17,108	26,949	—	931	—	709	6,976	—	—	—	428,029	81	349	5,467
Easthampton,	—	23,439	—	41,090	18,478	6,626	1,545	—	—	—	—	—	—	—	—	—	—	91,178	17	1,418	2,065

¹ Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

² Includes 1,050 feet of 5-inch main.

TABLE 12. — *Meters.*

The total number of meters in use June 30, 1916, was 659,542, representing a nominal capacity of 3,593,079 lights, being an increase over the previous year of 34,475 meters of a nominal capacity of 202,966 lights. Of the total number 198,236 are propayment meters, an increase of 14,186 during the year. This type of meter is in use by 47 of the companies.

The following table shows the details concerning numbers and sizes: —

COMPANY.	NUMBER AND SIZE OF METERS.															Total Number in Use June 30, 1916.	Increase during the Year.				
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	35 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	120 Light.	150 Light.	200 Light.			250 Light.	300 Light.	400 Light.	500 Light.
Adams,	—	879	749	17	14	3	—	—	3	1	2	3	—	—	—	—	—	—	—	1,672	144
Amesbury,	9	1,277	112	16	6	1	—	—	—	—	—	—	—	—	—	—	—	—	—	55	55
Amherst,	—	73	613	21	4	5	—	—	—	—	—	2	—	—	—	—	—	—	—	1,425	64
Arlington,	—	1,477	3,831	75	99	44	—	—	2	2	1	—	—	—	—	—	—	—	—	723	819
Attleboro,	—	495	446	33	10	10	—	—	11	7	—	—	—	—	—	—	—	—	—	5,541	67
Attleboro,	30	2,002	1,080	35	55	23	1	—	12	3	6	5	—	—	1	—	—	—	—	1,001	51
Atwood, L. Sidney (Chatham),	19	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,253	—
Beverly,	—	1,827	4,066	95	35	11	—	—	4	3	1	3	—	—	—	—	1	—	—	6,081	355
Blackstone,	—	84	314	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	401	99
Boston,	1	45,551	100,817	15,512	4,391	1,835	—	56	613	182	198	244	118	118	77	23	50	16	16	189,734	5,934
Brockton,	—	2,591	16,868	151	186	36	—	—	18	4	2	7	—	2	—	—	—	—	—	19,865	1,877
Cambridge,	14	17,745	18,282	759	331	166	—	2	83	3	6	65	1	15	2	1	—	—	—	37,475	1,751
Charlestown,	—	12,330	330	231	67	53	—	1	8	11	8	5	—	4	—	2	—	—	—	13,051 ²	635
Citizens' (Nantucket),	—	447	49	16	6	5	—	—	—	—	—	—	—	—	—	—	—	—	—	523	51
Citizens' (Quincy),	—	1,801	7,169	70	82	31	—	1	18	3	6	1	—	3	1	—	2	—	—	9,188	795
Clinton,	2	853	453	24	13	4	—	—	—	4	1	2	—	4	2	—	1	—	—	1,363	147
Dedham,	—	1,341	1,945	18	39	26	—	1	5	4	—	4	—	—	—	—	—	—	—	3,383	154
East Boston,	7	6,900	12,506	135	100	46	—	1	27	5	2	10	—	2	—	—	3	—	—	19,796	1,085
Easthampton,	—	1,401	46	12	9	4	—	1	1	2	3	—	—	—	—	—	—	—	—	1,479	—

Fall River,	2,263	23,841	378	137	131	—	75	11	25	—	7	—	6	9	7	8	1	2	26,901	854
Fitchburg,	3,447	4,473	124	106	60	—	—	13	12	1	8	—	1	2	—	—	—	—	8,237	657
Frammingham,	1,286	270	405	37	14	—	—	3	—	1	1	—	—	—	—	—	—	—	2,017	109
Gardner,	419	472	365	18	1	—	—	1	—	1	—	—	—	—	—	—	—	—	1,277	53
Gloucester,	2,005	1,340	146	78	26	—	—	22	1	8	1	—	—	—	—	—	—	—	3,628	161
Greenfield,	919	1,598	77	52	17	—	—	4	3	—	1	—	—	—	—	—	—	—	2,671	306
Gregory, J. D. (Princeton),	10	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11	—
Hadley,	10	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10	—
Haverhill,	5,712	5,908	214	148	56	—	2	37	3	8	11	—	6	3	—	—	—	—	12,108	823
Hyannis,	33	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	33	221
Ipswich,	10	190	28	17	4	1	—	—	—	—	1	—	—	—	—	—	—	—	251	—
Lawrence,	2,102	20,976	364	239	160	—	—	56	8	19	34	—	6	3	1	5	—	—	24,125	1,117
Leominster,	1,159	1,422	55	22	17	—	1	1	—	—	—	—	—	1	—	—	—	—	2,680 ^a	124
Lexington,	116	160	6	10	3	—	—	—	—	—	—	—	—	—	—	—	—	—	295	29
Lowell,	10,194	13,667	585	258	235	—	—	189	4	52	86	—	36	14	3	—	—	—	25,324	1,110
Lynn,	2,832	28,309	629	504	64	—	1	35	13	26	39	—	1	10	2	—	—	—	32,466	947
Malden,	6,922	24,680	216	157	116	—	1	61	7	8	11	—	6	2	1	—	—	—	32,189	2,037
Marlborough-Hudson,	3,044	766	428	21	1	—	—	1	1	1	—	—	—	—	—	—	—	—	4,263	282
Milford,	768	405	40	16	4	—	3	2	1	2	2	—	—	—	—	—	—	—	1,251	19
Natick,	1,038	72	95	18	5	—	—	7	1	—	—	—	—	—	—	—	—	—	1,236	76
New Bedford,	4	2,088	19,057	400	527	108	5	25	—	1	19	—	—	4	—	4	—	—	22,844	1,445
Newburyport,	3	1,826	494	45	19	14	—	4	—	—	—	—	1	—	1	1	—	—	2,408	83
Newton,	4,470	11,444	1,955	357	326	—	2	220	7	9	51	—	7	1	3	7	—	—	18,859	1,287
North Adams,	2,492	1,406	39	21	2	—	8	4	3	3	6	—	2	2	1	—	—	—	3,991	162
Northampton,	2,333	1,055	47	49	42	—	—	19	—	6	1	—	—	2	—	—	—	—	3,557	126
North Attleborough,	1,517	60	32	18	16	—	—	4	—	—	2	—	—	—	—	—	—	—	1,649	66
North Attleborough,	1,517	60	32	18	16	—	—	4	—	—	2	—	—	—	—	—	—	—	1,649	66
Norwood,	1,031	638	97	15	4	—	—	6	—	—	1	—	1	—	—	—	—	—	1,793	180
Old Colony,	—	4,314	143	—	120	—	—	2	—	—	1	—	—	—	—	—	—	—	4,588 ^a	511
Otis Co. (Ware),	650	52	25	4	1	—	2	—	3	1	—	—	—	—	—	—	—	—	744	21
Pittsfield,	1,014	7,973	163	39	47	—	13	26	19	10	1	—	—	—	—	2	—	—	9,312	279
Plymouth,	979	817	47	10	4	—	—	2	—	—	—	—	1	1	—	—	—	—	1,875	392

¹ Decrease.² Includes one 70-light meter.³ Includes two 40-light meters.⁴ Includes eight 40-light meters.

GAS AND ELECTRIC LIGHT.

[Jan.

TABLE 12. — *Meters — Concluded.*

COMPANY.	NUMBER AND SIZE OF METERS.																Total Number in Use June 30, 1916.	Increase during the Year.			
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	35 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	120 Light.	150 Light.	200 Light.	250 Light.			300 Light.	400 Light.	500 Light.
Sadler, T. G. (South Attleborough),	—	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	81
Salem,	—	7,300	5,215	151	70	51	—	—	—	—	—	—	—	—	—	—	—	—	—	12,812	1,140
Southeastern Mass. (Marion),	—	86	8	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	96	111
Spencer,	—	500	315	13	9	4	—	—	—	—	—	—	—	—	—	—	—	—	—	845	74
Springfield,	—	10,279	27,050	373	328	61	—	100	115	18	3	—	—	—	—	—	—	—	—	38,419	2,712
Suburban (Revere),	—	74	10,433	132	85	20	—	—	4	1	—	—	—	—	—	—	—	—	—	10,830	487
Taunton,	2	6,151	486	222	62	82	—	20	17	5	7	18	—	5	7	—	—	—	—	7,084	340
Vineyard Haven,	—	73	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	73	1
Vineyard (Oak Bluffs),	1	253	59	6	2	2	—	—	—	—	—	1	—	—	—	—	—	—	—	324	21
Waite & Smith (South Dartmouth),	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Webster,	8	35	111	44	36	6	—	—	—	—	—	—	—	—	—	—	—	—	—	35	—
Williamstown,	—	4,391	191	10	3	—	—	5	3	3	3	1	—	—	—	—	—	—	—	4,611	454
Woburn,	—	279	191	10	3	—	—	5	—	2	2	—	—	—	—	—	—	—	—	490	23
Worcester,	18	1,015	78	37	10	4	—	—	5	2	1	—	—	—	—	—	—	—	—	1,170	81
Worcester County,	—	—	1,281	13	16	10	—	—	—	3	3	—	—	—	—	—	—	—	—	1,848	101
Worcester,	—	18,823	12,210	398	724	23	—	5	107	4	7	51	—	5	7	1	—	—	—	32,365	2,173

¹ Decrease.

TABLE 13. — *Gas Stoves and Engines.*

In the following table, designed to show the number of gas stoves and engines supplied by the several companies on June 30, 1916, the figures given are as stated in the annual returns.

COMPANY.	Gas Stoves.	Gas Engines.
Adams,	1,465	—
Amesbury,	820	—
Amherst,	488	—
Arlington,	6,080	5
Athol,	725	—
Attleboro,	1,600	—
Beverly,	2,989	—
Blackstone,	308	—
Boston,	— ¹	273
Brockton,	10,232	—
Cambridge,	— ¹	— ¹
Charlestown,	— ¹	17
Citizens' (Nantucket),	160	3
Citizens' (Quincy),	4,399	11
Clinton,	1,073	3
Dedham,	2,347	5
East Boston,	5,800	34
Easthampton,	602	—
Fall River,	32,354	60
Fitchburg,	7,351	1
Framingham,	1,821	1
Gardner,	1,129	—
Gloucester,	3,245	22
Greenfield,	1,920	—
Haverhill,	11,966	24
Hyannis,	1	—
Ipswich,	162	1
Lawrence,	30,315	14
Leominster,	1,945	—
Lexington,	323	—
Lowell,	19,906	142
Lynn,	49,279	15
Malden,	16,761	—
Marlborough-Hudson,	4,027	1
Milford,	608	3
Natick,	— ¹	— ¹
New Bedford,	21,255	4
Newburyport,	1,512	—
Newton,	14,040	29
North Adams,	4,107	—
Northampton,	2,667	4
North Attleborough,	705	—
Norwood,	1,138	—
Old Colony,	3,285	5
Otis Co. (Ware),	567	1

¹ Unknown.

TABLE 13. — *Gas Stoves and Engines* — Concluded.

COMPANY.	Gas Stoves.	Gas Engines.
Pittsfield,	6,649	4
Plymouth,	1,590	—
Sadler, T. G. (South Attleborough),	3	—
Salem,	6,500	—
Southeastern Mass. (Marion),	23	—
Spencer,	373	5
Springfield,	27,199	35
Suburban (Revere),	7,895	2
Taunton,	4,691	13
Vineyard Haven,	18	—
Vineyard (Oak Bluffs),	158	—
Waite & Smith (South Dartmouth),	2	—
Webster,	3,690	—
Williamstown,	520	—
Woburn,	722	1
Worcester County,	1,543	3
Worcester,	19,223	25

TABLE 14. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1916, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston,	10,041	39	—	\$0.662	\$0.026
Cambridge, . . .	305	—	—	2.03	1.162
Charlestown, . .	529	—	—	.80	—
Citizens' (Nantucket), .	2	—	—	2.00	—
Citizens' (Quincy), .	336	54	—	1.198	.278
East Boston, . .	932	—	11	.988	.014
Fall River, . . .	444	—	5	.80	—
Gardner,	93	—	11	.865	.411
Gloucester, . . .	116	—	—	1.00	—
Haverhill, . . .	601	17	—	1.75	.92
Hyannis,	9	—	—	6.98 ¹	4.33
Lawrence,	23	—	—	.769	1.427
Lowell,	1,559	16	—	1.83	1.11
Lynn,	65	65	—	.75	—
New Bedford, . . .	1,196	8	—	1.83	1.067
Newton,	1,085	8	—	1.58	.636
Southeastern Mass. (Marion),	26	—	129	12.50	3.367
Springfield, . . .	145	9	—	.849	.726
Vineyard Haven, .	1	—	44	11.87 ¹	.01
Worcester,	628	45	—	.75	—

¹ Acetylene gas.

TABLE 15. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas and Electric Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 310a gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 303a and 307a give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	GAS INCOME.						TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	TOTAL INCOME.						
							Amount.	Per M sold.					
1	Arlington,	\$117,094 08	—	—	\$6 75	\$4,139 23	—	—	—	—	\$125,399 22	\$1.16489	1
2	Boston,	4,057,719 45	\$91,679 28	\$4,159 16	49,315 78	43,116 49	—	—	—	—	4,707,874 97	.74627	2
3	Brookton,	390,948 56	—	466,043 67	44,076 07	9,261 58	—	—	—	—	444,286 21	1.22510	3
4	Cambridge,	763,191 22	7,706 05	726 80	148,766 05	8,762 17	—	—	—	—	929,152 29	.97488	4
5	Charlestown,	248,094 72	4,794 14	—	91,044 74	237 49	\$344,171 09	\$1.09686	\$51,403 38	395,574 47	—	5	
6	Citizens' (Quincy),	155,434 31	5,055 36	—	—	2,457 36	—	—	—	—	162,947 03	1.12674	6
7	East Boston,	375,432 14	9,569 48	3,885 29	13,558 98	10,125 04	—	—	—	—	412,570 93	.82533	7
8	Fall River,	523,499 40	4,689 42	2,403 66	105,496 32	2,379 72	—	—	—	—	638,468 52	.97734	8
9	Fitchburg,	143,198 82	—	—	21,735 16	1,161 47	166,095 45	1.15044	99,917 25	269,012 70	—	9	
10	Haverhill,	254,356 83	8,627 19	—	2,179 63	6,220 02	—	—	—	—	271,383 67	.86454	10
11	Holyoke, ¹	193,259 85	264 27	—	20,215 38	2,581 48	216,056 71	.99732	192,607 56	408,664 27	—	11	
12	Lawrence,	439,689 22	33,743 82	—	80,629 85	1,285 78	521,869 12	1.02369	170,635 91	692,505 03	—	12	
13	Lowell,	576,844 44	—	—	109,099 92	16,848 39	729,307 59	.84539	275,208 46	736,536 57	1.05852	13	
14	Lynn,	638,823 64	361 12	150 42	80,616 78	9,355 63	729,307 59	.84539	275,208 46	1,004,576 05	—	14	
15	Malden,	586,971 08	—	89,568 42	44,201 36	7,719 83	573,956 35	.92578	176,584 57	728,460 69	.86226	15	
16	New Bedford,	490,816 07	42,315 85	—	32,266 38	8,558 05	573,956 35	.92578	176,584 57	728,460 69	.86226	16	
17	Newton,	490,324 15	9,425 22	—	—	23,942 60	93,084 76	.86737	68,306 75	523,691 97	.88794	17	
18	North Adams,	68,351 65	—	21,018 27	1,499 78	2,215 06	93,084 76	.86737	68,306 75	161,391 51	—	18	
19	Pittsfield,	204,245 68	—	—	3,615 27	627 22	—	—	—	208,488 17	.95999	19	
20	Salen,	213,841 43	—	—	15,616 65	3,497 08	—	—	—	232,955 16	1.09957	20	
21	Springfield,	826,019 80	2,892 89	6,176 50	68,227 23	8,027 30	185,732 70	.90603	84,638 75	911,343 72	.92555	21	
22	Suburban (Revere),	185,201 61	—	—	—	531 09	—	—	—	270,371 45	—	22	
23	Taunton,	157,754 20	—	—	28,020 30	3,020 43	—	—	—	188,794 93	1.17028	23	
24	West Boston,	—	—	—	—	23 52	—	—	—	65,695 67	.90050	24	
25	Worcester,	728,547 34	5,633 85	—	91,025 96	36,000 03	—	—	—	861,207 18	.89304	25	

1 Municipal plant.

2. OPERATING EXPENSES.
(a) Expenses of Manufacture.

No. of Company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	
1	Arlington,	\$11,550 80	9.975	\$16,404 22	14.166	\$320.79	.277	\$252 88	.218	1
2	Boston,	303,043 74	8.505	460,925 33	12.935	7,606 21	.213	6,781 73	.190	2
3	Brockton,	103,418 44	25.683	31,010 23	7.701	485 70	.121	2,227 49	.553	3
4	Cambridge,	241,640 81	24.573	41,228 61	4.193	3,080 92	.313	3,865 89	.393	4
5	Charlestown,	113,583 04	32.908	—	—	240 46	.070	1,664 64	.482	5
6	Citizens' (Quincy),	—	—	—	—	—	—	—	—	6
7	East Boston,	42,652 82	13.465	26,236 30	8.282	489.33	.154	2,792 40	.882	7
8	Fall River,	127,799 05	18.167	50,602 39	7.193	1,206 32	.172	527 18	.075	8
9	Fitchburg,	44,568 92	28.324	10,368 47	6.589	1,331 86	.846	608 48	.387	9
10	Haverhill,	30,667 99	9.217	51,507 92	15.481	614 82	.185	1,044 91	.314	10
11	Holyoke, ¹	57,418 57	24.440	13,363 03	5.688	987 08	.420	612 56	.261	11
12	Lawrence,	164,158 09	29.857	29,219 58	5.315	206 32	.038	1,050 20	.191	12
13	Lowell,	204,064 73	29.280	30,734 96	4.410	2,980 87	.428	1,856 67	.266	13
14	Lynn,	166,578 67	17.642	56,803 09	6.016	911 56	.097	2,348 83	.249	14
15	Malden,	140,902 39	16.248	63,540 64	7.327	1,152 39	.133	4,519 03	.521	15
16	New Bedford,	114,581 61	17.677	54,741 48	8.445	1,090 68	.168	1,720 51	.265	16
17	Newton,	—	—	—	—	—	—	—	—	17
18	North Adams,	11,210 42	10.015	17,239 18	15.401	64 30	.058	—	—	18
19	Pittsfield,	36,890 22	16.559	23,701 89	10.639	276 51	.124	950 33	.426	19
20	Salem,	44,587 59	19.805	10,663 39	4.732	360 00	.160	979 91	.435	20
21	Springfield,	167,995 21	16.495	59,717 44	5.863	576 37	.057	1,582 99	.155	21
22	Suburban (Revere),	—	—	—	—	—	—	—	—	22
23	Taunton,	53,918 97	30.112	3,818 78	2.133	400 00	.223	136 50	.076	23
24	West Boston,	14,680 41	12.833	14,662 17	12.817	551 58	.482	153 08	.134	24
25	Worcester,	229,411 77	22.744	51,757 42	5.131	2,027 56	.201	4,625 86	.459	25

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES.		STATION EXPENSES, TOOLS, ETC.		REPAIRS AND RENEWALS.			No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	
1	Arlington,	\$7,755 56	6.697	\$763 15	0.659	\$557 77	0.482	\$347 13	1
2	Boston,	119,709 95	3.360	17,070 58	.496	6,784 54	.190	47,428 98	2
3	Brockton,	33,217 15	8.249	4,131 03	1.026	5,360 51	1.331	5,202 34	3
4	Cambridge,	48,628 24	4.945	1,423 67	.145	3,068 04	.312	66,273 69	4
5	Charlestown,	29,492 61	8.545	573 91	.166	15,313 08	4.436	-	5
6	Citizens' (Quincy),	-	-	-	-	-	-	-	6
7	East Boston,	29,284 17	9.245	468 33	.148	223 16	.070	7,464 48	7
8	Fall River,	48,536 88	6.899	4,895 50	.696	2,496 67	.354	19,000 35	8
9	Fitchburg,	11,692 41	7.431	2,085 18	1.325	1,249 63	.794	6,010 16	9
10	Haverhill,	13,587 44	4.084	1,166 33	.351	123 86	.037	1,275 09	10
11	Holyoke, ¹	41,178 51	17.527	2,632 47	1.121	2,124 77	.904	13,896 90	11
12	Lawrence,	55,288 28	10.056	-	-	12,327 09	2.242	9,330 35	12
13	Lowell,	65,916 14	9.458	12,302 85	1.765	-	-	28,435 40	13
14	Lynn,	47,797 57	5.062	1,496 13	.158	16,208 05	1.716	33,040 00	14
15	Malden,	48,657 93	5.611	6,536 60	.754	4,760 61	.549	18,995 11	15
16	New Bedford,	34,188 15	5.274	3,586 22	.553	5,975 74	.922	10,743 68	16
17	Newton,	-	-	-	-	-	-	3,805 91	17
18	North Adams,	7,979 21	7.128	1,145 52	1.023	66 66	.060	361 84	18
19	Pittsfield,	19,240 87	8.637	952 52	.428	3,706 65	1.664	6,759 73	19
20	Salem,	21,341 80	9.480	1,512 00	.672	4,420 68	1.964	8,006 68	20
21	Springfield,	74,352 98	7.300	14,819 41	1.455	7,667 74	.753	26,723 43	21
22	Suburban (Revere),	-	-	-	-	784 09	.380 ²	-	22
23	Taunton,	16,582 50	9.261	2,780 06	1.553	4,653 29	2.599	1,500 00	23
24	West Boston,	7,051 24	6.164	29 98	.026	-	-	2,530 83	24
25	Worcester,	42,331 71	4.197	68,187 11	6.760	1,375 06	.136	40,835 82	25

¹ Municipal plant.² Per M bought.

2. OPERATING EXPENSES — *Continued.*
 (a) *Expenses of Manufacture* — *Concluded.*

No. of Company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M bought (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$37,952 30	32.774	\$37,945 55	32.768	—	—	\$37,945 55	35.249	1
2	Boston,	969,951 06	27.220	920,635 28	25.836	\$820,973 86	28.856	1,741,609 14	27.607	2
3	Brockton,	185,052 89	45.956	140,976 82	35.010	—	—	140,976 82	38.874	3
4	Cambridge,	409,209 87	41.614	260,443 82	26.485	123 44	80.000	260,567 26	27.339	4
5	Charlestown,	160,867 74	46.607	69,823 00	20.229	290 72	47.503	70,113 72	22.345	5
6	Citizens' (Quincy),	—	—	—	—	69,769 45	46.025	69,769 45	48.244	6
7	East Boston,	109,610 99	34.602	96,052 01	30.322	94,982 87	46.722	191,034 88	38.216	7
8	Fall River,	255,064 34	36.257	149,568 02	21.261	—	—	149,568 02	22.895	8
9	Fitchburg,	77,915 11	49.515	56,179 95	35.702	—	—	56,179 95	38.913	9
10	Haverhill,	99,988 36	30.052	97,808 73	29.397	—	—	97,808 73	31.159	10
11	Holyoke, ¹	132,213 89	56.276	111,998 51	47.671	—	—	111,998 51	51.699	11
12	Lawrence,	271,579 91	49.396	190,950 06	34.730	—	—	190,950 06	37.457	12
13	Lowell,	346,291 62	49.687	237,191 70	34.033	—	—	237,191 70	34.088	13
14	Lynn,	325,183 90	34.439	244,567 12	25.901	—	—	244,567 12	28.349	14
15	Malden,	289,064 70	33.333	244,863 34	28.236	780 56	80.000	245,643 90	29.076	15
16	New Bedford,	226,628 07	34.962	194,361 69	29.985	—	—	194,361 69	31.350	16
17	Newton,	—	—	279,893 48	45.945 ²	276,087 57	45.320	279,893 48	47.425	17
18	North Adams,	38,067 13	34.008	36,567 35	32.668	—	—	36,567 35	34.074	18
19	Pittsfield,	92,478 72	41.511	88,863 45	39.888	—	—	88,863 45	40.917	19
20	Salem,	91,862 05	40.804	76,245 40	33.868	150 42	60.000	76,395 82	36.060	20
21	Springfield,	353,435 57	34.702	285,208 34	28.003	—	—	285,208 34	28.959	21
22	Suburban (Revere),	—	—	94,560 60	45.808 ²	93,776 51	45.428	94,560 60	46.128	22
23	Taunton,	83,790 10	46.795	55,769 80	31.146	—	—	55,769 80	34.570	23
24	West Boston,	39,659 29	34.668	39,659 29	34.668	—	—	39,659 29	36.251	24
25	Worcester,	440,552 31	43.676	349,526 35	34.651	—	—	349,526 35	36.245	25

¹ Municipal plant.

² Per M bought.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		TOOLS AND APPLIANCES.		GAS STOVES.		REPAIRS OF MAINS AND SERVICES.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington, .	\$2,594 52	2 410	\$2,228 35	2 070	\$999 20	.928	\$1,476 25	1 371 *	1
2	Boston, .	186,484 36	2 956	17,087 00	.271	28,908 78	.458	154,479 33	2 449	2
3	Brookton, .	17,765 03	4 899	34,347 55	9 471	-	-	10,098 12	2 784	3
4	Cambridge, .	43,689 27	4 584	6,760 39	.709	6,793 91	.713	20,933 87	2 197	4
5	Charlestown, .	17,939 16	5 717	2,241 50	.714	278 51	.089	5,768 28	1 839	5
6	Citizens' (Quincy), .	14,715 62	10 176	707 75	.489	234 55	.162	1,815 35	1 255	6
7	East Boston, .	21,025 22	4 206	6,566 61	1 314	5,768 72	1 154	6,038 61	1 208	7
8	Fall River, .	17,026 97	2 607	11,787 36	1 804	7,693 41	.412	14,247 19	2 181	8
9	Fitchburg, .	6,800 75	4 711	3,399 18	2 355	2,693 42	5 280	2,671 32	1 850	9
10	Haverhill, .	4,532 08	1 444	4,754 73	1 515	1,788 86	.570	4,133 05	1 316	10
11	Holyoke, 1	3,539 28	1 634	-	.232	2,265 44	1 046	2,976 32	1 374	11
12	Lawrence, .	6,579 70	1 291	502 25	-	11,107 45	2 179	8,408 70	1 650	12
13	Lynn, .	18,066 86	2 596	2,543 12	.366	13,762 81	1 978	4,984 07	.716	13
14	Malden, .	31,459 64	3 647	24,964 22	2 894	11,395 14	1 321	22,820 72	2 645	14
15	Malden, .	31,574 35	3 737	15,500 10	1 835	13,084 90	1 549	5,988 99	.709	15
16	New Bedford, .	32,596 92	5 258	7,358 44	1 187	-	-	1,764 18	.284	16
17	Newton, .	18,750 27	3 177	6,542 56	1 109	18,359 09	3 111	15,027 17	2 546	17
18	North Adams, .	3,590 07	3 345	1,399 57	1 304	1,235 69	1 151	2,422 39	2 257	18
19	Pittsfield, .	7,349 29	3 384	3,200 63	1 473	692 72	.319	4,686 56	2 158	19
20	Salem, .	5,937 00	2 802	626 60	.296	667 00	.315	4,582 57	2 163	20
21	Springfield, .	34,383 67	3 491	23,100 81	2 345	31,511 80	3 200	7,701 06	.782	21
22	Suburban (Revere), .	8,358 99	4 078	8,714 24	4 251	5,410 89	2 639	1,361 31	.664	22
23	Taunton, .	10,401 00	6 447	3,212 33	1 991	-	-	738 44	.458	23
24	West Boston, .	555 43	.508	-	-	-	-	250 01	.228	24
25	Worcester, .	20,639 45	2 140	3,782 32	.392	11,024 90	1 143	16,155 47	1 675	25

1 Municipal plant.

2. OPERATING EXPENSES — Continued.
 (b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	REPAIRS AND RENEWALS OF METERS.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$1,273 96	1.183	—	—	—	—	\$8,572 28	7.963	1
2	Boston,	76,981 13	1.220	\$3,636 77	.058	—	—	467,577 37	7.412	2
3	Brockton,	5,910 19	1.630	—	—	—	—	68,120 89	18.784	3
4	Cambridge,	20,773 64	2.180	4,826 26	.506	—	—	103,777 34	10.889	4
5	Charlestown,	5,293 69	1.687	—	—	—	—	31,521 14	10.046	5
6	Citizens' (Quincy),	2,903 71	2.008	1,174 16	.812	—	—	21,551 14	14.902	6
7	East Boston,	12,234 54	2.447	194 69	.039	—	—	51,828 39	10.368	7
8	Fall River,	16,916 66	2.590	80	—	—	—	62,672 39	9.594	8
9	Fitchburg,	1,659 25	1.149	—	—	—	—	22,153 92	15.345	9
10	Haverhill,	5,176 54	1.649	4,507 33	1.436	—	—	24,892 59	7.930	10
11	Holyoke, ¹	5,796 49	2.675	—	—	—	—	15,079 78	6.961	11
12	Lawrence,	17,532 74	3.439	490 19	.096	\$205 31	.040	44,324 09	8.695	12
13	Lowell,	11,252 69	1.617	20,391 37	2.931	—	—	71,000 92	10.204	13
14	Lynn,	18,922 65	2.193	—	—	—	—	109,562 37	12.700	14
15	Malden,	3,183 58	.377	—	—	—	—	69,331 92	8.207	15
16	New Bedford,	6,742 54	1.087	24,729 80	3.989	—	.494	76,252 94	12.299	16
17	Newton,	7,432 99	1.259	7,990 13	1.354	3,061 06	—	74,102 21	12.556	17
18	North Adams,	915 90	.854	—	—	—	—	9,563 62	8.911	18
19	Pittsfield,	4,599 31	2.118	—	—	—	—	20,528 51	9.452	19
20	Salem,	6,731 04	3.177	—	—	—	—	18,544 21	8.753	20
21	Springfield,	8,235 78	.836	2,471 04	.251	—	—	107,404 16	10.905	21
22	Suburban (Revere),	1,725 51	.842	—	—	—	—	25,570 94	12.474	22
23	Taunton,	1,459 55	.905	—	—	—	—	15,811 32	9.801	23
24	West Boston,	—	—	—	—	—	—	75,805 44	7.736	24
25	Worcester,	24,229 24	2.513	—	—	—	—	75,831 38	7.863	25

¹ Municipal plant.

2. OPERATING EXPENSES — Concluded.
(c) Office and Other Operating Expenses.

No. of Company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$20,227 32	18.790	\$7,787 88	7.235	\$2,322 31	2.157	\$76,855 34	71.394	1
2	Boston,	326,086 95	5.178	473,237 16	7.502	47,822 11	.758	3,056,932 73	48.457	2
3	Brockton,	38,112 06	10.509	36,452 35	10.051	6,846 90	1.888	290,509 02	80.106	3
4	Cambridge,	58,756 85	6.165	91,220 82	9.571	24,622 12	2.583	538,944 39	56.547	4
5	Charlestown,	16,512 21	5.262	24,384 46	7.771	3,008 04	.959	145,539 57	46.383	5
6	Citizens' (Quincy),	13,561 81	9.377	15,912 00	11.003	1,573 39	1.088	122,367 79	84.614	6
7	East Boston,	50,526 42	10.107	29,832 98	5.968	5,083 62	1.017	328,306 29	65.676	7
8	Fall River,	49,389 05	7.560	69,779 78	10.681	8,864 16	1.357	340,273 40	52.087	8
9	Fitchburg,	19,507 19	13.511	14,839 85	10.279	2,912 44	2.017	115,593 35	80.065	9
10	Haverhill,	37,026 14	11.795	22,839 02	7.276	5,807 99	1.850	188,374 47	60.010	10
11	Holyoke, 1	12,894 25	5.952	—	—	2,678 26	1.236	142,650 80	65.848	11
12	Lawrence,	42,656 27	8.367	52,101 49	10.220	9,502 32	1.864	339,534 23	66.603	12
13	Lowell,	28,732 33	4.129	53,666 37	7.713	7,959 21	1.144	398,550 53	57.278	13
14	Lynn,	32,874 84	3.811	51,447 36	5.964	16,699 37	1.936	455,151 06	52.760	14
15	Malden,	52,699 71	6.238	70,663 52	8.364	9,799 64	1.160	448,138 69	53.045	15
16	New Bedford,	32,580 38	5.255	47,625 18	7.682	8,840 19	1.426	359,660 38	58.012	16
17	Newton,	41,805 11	7.083	26,480 73	4.487	3,834 66	.650	426,116 19	72.201	17
18	North Adams,	12,000 40	11.182	4,960 23	4.622	1,290 00	1.202	64,381 60	59.991	18
19	Pittsfield,	24,407 74	11.239	13,720 79	6.318	4,198 00	1.933	151,718 49	69.859	19
20	Salem,	19,699 55	9.298	25,260 36	11.923	2,876 70	1.358	142,776 64	67.392	20
21	Springfield,	71,452 99	7.255	83,606 16	8.489	13,517 65	1.373	561,189 30	56.981	21
22	Suburban (Revere),	16,950 60	7.830	14,664 97	7.154	2,065 41	1.007	152,912 52	74.593	22
23	Taunton,	3,087 81	5.581	12,116 90	7.511	1,450 25	.899	94,152 08	58.362	23
24	West Boston,	9,003 81	2.822	2,869 51	2.623	1,162 61	1.063	47,584 09	43.495	24
25	Worcester,	34,685 54	3.537	69,991 81	7.258	13,494 98	1.399	543,530 06	56.362	25

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$48,537 13	45.088	\$16,629 82	15.448	1
2	Boston,	1,601,626 16	25.388	141,575 73	2.244	2
3	Brockton,	109,701 12	30.250	17,574 32	4.846	3
4	Cambridge,	241,441 85	25.332	18,350 02	1.925	4
5	Charlestown,	158,990 16	-	5,438 53	-	5
6	Citizens' (Quincy),	40,561 69	28.047	3,880 71	2.683	6
7	East Boston,	70,705 66	14.144	10,941 97	2.189	7
8	Fall River,	192,698 80	29.497	342 30	.052	8
9	Fitchburg,	128,634 19	-	13,969 84	-	9
10	Haverhill,	80,829 57	25.750	609 79	.194	10
11	Holyoke, ¹	245,798 09	-	40,519 45	-	11
12	Lawrence,	272,340 95	-	35,717 21	-	12
13	Lowell,	228,886 12	32.894	23,938 69	3.440	13
14	Lynn,	468,808 21	-	683 76	-	14
15	Malden,	236,120 64	27.949	18,554 04	2.196	15
16	New Bedford,	358,614 16	-	44,882 43	-	16
17	Newton,	97,575 78	16.533	16,665 29	2.824	17
18	North Adams,	95,510 13	-	9,718 03	-	18
19	Pittsfield,	53,154 41	24.475	6,645 34	3.060	19
20	Salem,	74,561 87	35.194	16,856 60	7.956	20
21	Springfield,	281,927 19	28.626	17,236 95	1.750	21
22	Suburban (Revere),	117,458 93	-	5,457 02	-	22
23	Taunton,	66,391 25	41.154	2,908 75	1.803	23
24	West Boston,	18,111 58	16.555	2,603 43	2.380	24
25	Worcester,	226,651 16	23.503	63,261 12	6.560	25

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.		BALANCE.		No. of Company.
		Amount.	Rate Per Cent.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount, 1916.	Amount, 1915.	
1	Arlington, .	\$22,500 00	5	20.901	\$5,815 30	5.402	\$3,592 01	\$112 35 ¹	1
2	Boston, .	1,285,591 00	8½	20.379	151,946 85	2.409	22,512 58	62,196 77	2
3	Brockton, .	92,220 00	6	25.429	25,152 37	6.936	25,245 57 ¹	2,325 67 ¹	3
4	Cambridge, .	195,000 00	12½	20.460	24,628 25	2.584	3,463 58	9,701 93	4
5	Charlestown, .	90,000 00	15	—	51,551 63	—	12,000 00	18 96	5
6	Citizens' (Quincy), .	37,150 00	5	25.688	1,537 67	1.063	2,006 69 ¹	1,013 18 ¹	6
7	East Boston, .	57,500 00	10	11.502	1,913 17	.383	350 52	12,637 91 ¹	7
8	Fall River, .	134,838 00	12	20.640	60,871 91	9.318	3,353 41 ¹	47,407 67	8
9	Fitchburg, .	88,800 00	10	—	21,985 46	—	3,928 89	8,736 94	9
10	Haverhill, .	52,652 77	9	16.774	—	—	27,567 01	59,263 67 ¹	10
11	Holyoke, ²	—	—	—	63,597 84	—	141,680 80	88,973 56	11
12	Lawrence, .	200,000 00	8	—	4,475 75	—	32,147 99	28,115 45	12
13	Lowell, .	120,000 00	12	17.246	78,048 74	11.217	6,898 69	8,511 72	13
14	Lynn, .	307,300 00	20	—	115,222 07	—	45,602 38	14,887 55	14
15	Malden, .	166,840 00	8	19.749	37,249 32	4.409	13,477 28	9,823 12	15
16	New Bedford, .	214,650 00	15	—	86,073 80	—	13,007 93	23,336 54	16
17	Newton, .	67,200 00	12	11.386	5,869 29	.994	7,841 20	1,624 53 ¹	17
18	North Adams, .	72,000 00	18	—	15,227 59	—	1,435 49 ¹	12,175 60 ¹	18
19	Pittsfield, .	31,680 00	8	14.587	13,389 54	6.165	1,439 53	395 72	19
20	Salem, .	39,968 00	8	18.865	15,223 33	7.186	2,513 94	21,084 90 ¹	20
21	Springfield, .	213,264 00	12	21.654	46,995 75	4.772	4,430 49	20,015 36	21
22	Suburban (Revere), .	83,450 00	10	—	23,836 70	—	4,715 21	10,449 21	22
23	Taunton, .	33,000 00	10	20.456	14,486 30	8.979	15,996 20	10,907 33	23
24	West Boston, .	10,087 50	6	9.221	4,500 00	4.113	920 65	1,535 31	24
25	Worcester, .	147,000 00	10½	15.243	6,114 81	.634	10,275 23	51,493 27 ¹	25

¹ Deficit.² Municipal plant.

APPENDIX F.—ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1916.*

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland, . . .	\$283,500	151	145	\$275,800	\$22,680 00	8
Agawam,	125,000	6	6	125,000	—	1 —
Amesbury,	235,000	226	219	229,400	18,800 00	8
Attleboro,	275,000	41	41	275,000	33,000 00	12
Ayer,	30,000	6	4	29,800	3,300 00	11
Block Plant (Boston), . . .	9,500	3	3	9,500	—	1 —
Buzzards Bay,	11,000	4	4	11,000	—	1 —
Cambridge,	1,000,000	153	140	980,500	117,000 00	2 ¹ / ₂ 12
Central Mass. (Palmer), . . .	280,000	6	6	280,000	25,200 00	9
Charlemont,	3,000	3	3	3,000	—	1 —
Chester,	5,000	4	4	5,000	300 00	6
Connecticut River,	—	—	—	—	59,750 00	3 ⁵ / ₈
Deerfield River (Conway), . .	4,700	5	5	4,700	—	1 —
Eastern Massachusetts, . . .	125,000	1	1	125,000	—	1 —
Edison (Boston),	22,518,200	5,539	4,842	20,291,900	2,702,184 00	12
Fall River,	1,400,000	440	406	1,304,500	111,442 00	8
Franklin,	40,000	19	19	40,000	2,800 00	7
Gardner,	282,600	171	164	277,300	18,165 50	4 —
Gloucester,	314,200	110	104	288,600	31,420 00	10
Great Barrington,	125,000	5	5	125,000	12,500 00	10
Greenfield,	1,000,000	327	307	974,000	48,750 00	6 ⁶ / ₈
Harvard,	12,000	5	3	11,800	—	1 —
Haverhill,	770,700	273	237	566,700	77,070 00	10
Huntington,	5,000	4	4	5,000	300 00	6
Lee,	30,000	38	31	26,300	1,500 00	5
Lenox,	40,000	6	6	40,000	3,000 00	7 ¹ / ₂
Leominster,	220,000	5	3	219,800	24,200 00	11
Lowell,	1,176,400	483	445	1,132,800	94,112 00	8
Ludlow,	21,000	6	6	21,000	—	1 —

¹ No dividend declared.² Three per cent. on \$900,000; 9 per cent. on \$1,000,000.³ Declared previous to consolidation with New England Power Company.⁴ Four per cent. and 2½ per cent., respectively, on \$141,300 common and \$141,300 preferred stock; 4 per cent. on \$138,062.50 common and 2½ per cent. on \$138,340 preferred stock.⁵ Four and one-half per cent. on \$750,000; 1½ per cent. on \$1,000,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Malden,	\$1,068,000	43	42	\$1,062,700	\$128,160 00	12
Manchester,	205,800	39	36	185,900	20,580 00	10
Marlborough,	327,500	94	91	322,900	32,750 00	10
Milford,	40,000	6	4	39,800	4,000 00	10
Mill River (Williamsburg),	15,000	6	4	14,800	900 00	6
New England,	6,914,000	1,404	903	5,807,200	338,710 00	1—
Northampton,	117,400	5	3	117,200	43,438 00	37
North Brookfield, ²	60,000	1	1	60,000	3,600 00	6
Norton,	5,000	4	4	5,000	—	3—
Pittsfield,	375,000	131	115	350,900	37,500 00	10
Plymouth,	270,000	7	7	270,000	23,148 00	⁴ 10
Provincetown Associates,	—	—	—	—	2,000 00	⁵ 4
Provincetown,	60,000	4	4	60,000	2,400 00	4
Quincy,	300,000	100	97	293,600	54,000 00	18
Randolph Associates,	—	—	—	—	2,800 00	⁶ 7
Randolph,	100,000	3	3	100,000	—	3—
Salem,	⁷ 795,000	13	12	794,500	64,500 00	⁸ 10
Seekonk,	5,000	4	—	—	—	3—
Shirley,	⁷ 26,000	32	32	26,000	904 17	9—
Stockbridge,	40,000	25	25	40,000	2,400 00	6
Sunderland,	11,000	3	3	11,000	—	3—
Turners Falls,	2,950,000	452	429	2,721,800	177,000 00	6
Tyngsboro,	¹⁰ 7,500	4	4	7,500	—	3—
Union (Franklin),	272,800	4	4	272,800	20,460 00	7 ¹ / ₂
United (Springfield),	2,000,000	387	337	1,787,400	¹¹ 200,000 00	10
Ware,	132,000	6	6	132,000	9,240 00	7
Westborough,	36,500	20	18	36,200	3,650 00	10
Weymouth,	300,000	194	189	296,500	30,000 00	10
Winchendon,	12,000	3	3	12,000	—	3—
Worcester,	1,400,000	331	302	1,311,600	308,000 00	22
Worcester Suburban,	800,000	510	493	771,500	76,000 00	¹² 10

¹ Three and one-half per cent. on \$2,500,000 common stock; 2½ per cent. on \$3,500,000; 4½ per cent. on \$2,500,000 preferred stock; 1½ per cent. on \$3,414,000 preferred.

² Unincorporated.

³ No dividend declared.

⁴ Four per cent. on \$180,000; 2 per cent. on \$257,400; 4 per cent. on \$270,000.

⁵ On par value of \$50,000.

⁶ On \$40,000.

⁷ Par value, \$50.

⁸ Five per cent. on \$495,000; 5 per cent. on \$795,000.

⁹ Four per cent. on \$6,500 preferred for twelve months, on \$6,500 common for five and a half months; 6 per cent. on \$6,200 preferred for twelve months; 6 per cent. on \$6,800 preferred for four and a half months.

¹⁰ Par value, \$25.

¹¹ Also \$250,000 of Indian Orchard stock.

¹² Two and one-half per cent. on \$700,000; 2½ per cent. on \$740,000; 5 per cent. on \$800,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants: —

COMPANY.	Value of Property Assessed locally.	Taxes.
Abington and Rockland,	\$343,565	\$11,268 33
Adams,	— ¹	1,926 42
Agawam,	123,900	2,271 07
American Woolen (Maynard),	16,000	289 78
Amesbury,	171,575	7,084 32
Amherst,	— ¹	5,165 84
Athol,	— ¹	12,380 05
Attleboro,	341,450	13,446 37
Ayer,	32,175	616 31
Beverly,	— ¹	18,465 91
Blackstone,	— ¹	450 89
Block Plant (Boston),	—	208 07
Buzzards Bay,	120,850	1,172 28
Cambridge,	1,796,700	59,228 95
Central Mass. (Palmer),	262,000	8,299 68
Central Mass. Power.	99,820	— ²
Charlemont,	2,000	78 40
Charlestown,	— ¹	5,336 72
Chester,	4,300	86 15
Citizens' (Nantucket),	— ¹	749 49
Clinton,	— ¹	3,738 17
Connecticut River,	—	24,100 00
Deerfield River (Conway),	4,700	99 99
Easthampton,	— ¹	10,061 27
Edison (Boston),	32,458,562	954,760 24
Edison (Brockton),	1,529,191	55,292 20
Fall River,	2,152,675	54,171 67
Fitchburg,	— ¹	24,171 12
Franklin County,	74,350	— ³
Franklin (Turners Falls),	64,700	1,233 17
Gardner,	233,090	6,600 00
Gloucester,	443,100	10,451 20
Great Barrington,	90,500	4,367 68
Greenfield,	1,122,627	20,419 48
Harvard,	15,375	162 45
Haverhill,	1,069,925	28,833 98
Holyoke Water Power,	120,730	2,463 97
Huntington,	4,000	124 23
Lawrence,	— ¹	31,363 44
Lee,	17,080	703 29
Lenox,	61,000	1,356 78
Leominster,	283,055	6,439 14
Lowell,	1,253,550	49,156 64
Ludlow,	31,923	639 98
Lynn,	— ¹	49,686 53

¹ Included in assessed value of gas property.² Plant leased; operated by Central Massachusetts Electric Company.³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2 — *Concluded.*

COMPANY.	Value of Property Assessed locally.	Taxes.
Malden,	\$1,754,550	\$50,507 01
Manchester,	123,000	2,674 62
Marlborough,	519,620	15,504 38
Milford,	117,450	1,856 87
Mill River (Williamsburg),	20,000	434 19
Nashua River (East Pepperell),	—	225 15
New Bedford,	— ¹	47,625 17
Newburyport,	— ¹	6,804 67
New England,	12,114,352	34,000 00
North Adams,	— ¹	9,954 94
Northampton,	265,000	5,766 64
North Brookfield,	23,400	389 03
North Dana,	—	68 00
Norton,	1,000	85 10
Parsons, D. C. (Pepperell),	—	150 00
Pittsfield,	563,200	15,786 28
Plymouth,	281,100	5,569 77
Provincetown Associates,	—	605 71
Provincetown,	35,786	304 38
Quincy,	661,400	22,608 05
Randolph and Holbrook Associates,	—	715 99
Randolph,	41,000	142 32
Salem,	1,069,600	23,618 02
Seekonk,	4,500	83 95
Shirley,	33,579	524 02
Southeastern Mass. (Marion),	— ¹	1,977 53
Spencer,	— ¹	166 49
Stockbridge,	33,000	873 09
Suburban (Revere),	— ¹	20,244 67
Sunderland,	5,000	183 02
Turners Falls,	3,742,251	38,325 45
Tyngsboro,	4,000	66 50
Union (Franklin),	213,800	5,569 31
United (Springfield),	3,791,260	90,019 89
Vineyard Lighting (Oak Bluffs),	— ¹	1,435 88
Ware,	55,160	3,418 48
Webster,	— ¹	5,748 04
Westborough,	30,363	— ²
Weymouth,	400,640	8,758 14
Williamstown,	— ¹	1,292 19
Winchendon,	30,000	1,176 07
Worcester,	2,641,300	75,353 30
Worcester Suburban,	695,100	17,463 39
	\$73,614,879	\$2,006,997 35

¹ Included in assessed value of gas property.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos installed, as reported by the Different Companies on June 30 last.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in Kilowatts).
Abington and Rockland, .	500	725	—	—	600
Adams,	— ¹	—	—	—	—
Agawam,	— ¹	—	—	—	—
American Woolen (May- nard),	— ¹	—	—	—	—
Amesbury,	500 ²	1,320	—	500	1,470 ³
Amherst,	— ¹	—	—	—	—
Athol,	1,070	850	2,200	625	2,675
Attleboro,	1,857	1,350	—	3,000	3,839
Ayer,	125 ^{1, 4}	225 ⁴	—	—	165 ⁴
Barnes, A. W., Co. (Boston),	270	475	—	—	300
Beverly,	1,129	—	—	1,500	1,500
Blackstone,	— ¹	—	—	—	—
Block Plant (Boston),	278	369	—	—	277
Buzzards Bay,	410	1,550 ⁵	—	—	1,014
Cambridge,	3,200	6,833	—	2,000	14,412
Central Mass. (Palmer), .	— ¹	—	—	—	—
Central Mass. Power, . .	814 ⁶	1,300 ⁶	1,200 ⁶	1,000 ⁶	3,525 ⁶
Charlemont,	60	35	100 ⁷	—	80
Charlestown,	— ¹	—	—	—	—
Chester,	—	40 ⁸	52	—	30
Citizens' (Nantucket), .	240	199 ⁹	—	100	345 ¹⁰
Clinton,	400 ⁴	750 ⁴	—	—	250 ⁴
Deerfield River (Conway), .	— ¹	—	—	—	—
Easthampton,	2,025	—	—	3,300	3,875
Edison (Boston),	40,136	31,200	—	129,400	116,400
Edison (Brockton), . . .	3,300	—	—	9,000	10,650
Fall River,	2,800	—	—	10,000	12,500
Fitchburg,	2,250	3,100	500	2,500	5,500
Franklin County,	—	—	435	—	—
Franklin (Turners Falls), .	— ¹	—	—	—	—
Gardner,	—	675 ¹¹	—	—	500
Gloucester,	1,000	2,320 ¹²	—	—	2,400
Great Barrington,	150	150	339	—	400
Greenfield,	2,070	—	4,200	2,750	6,867
Harvard,	— ¹	—	—	—	—
Haverhill,	2,575	500	—	4,500	6,187
Holyoke,	1,000	—	2,085	1,750 ¹³	2,950
Huntington,	125	80	—	—	45

¹ All current purchased.² 150 horse power not in use.³ 180 k. v. a. not in use.⁴ Not in use.⁵ Includes gasoline engines, 60 horse power, 48 of which not in use.⁶ Operated by Central Mass. Electric Company.⁷ Leased.⁸ Gasoline engines.⁹ Includes gasoline engine, 114-horse power.¹⁰ Includes 220 horse power not in regular use.¹¹ Petroleum engines.¹² Includes 670 horse power not in use.¹³ K. v. a.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Continued.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated— Kilowatts).	Dynamos (Total Reported Capacity in Kilowatts).
Lawrence,	5,996	575	3,175	9,500	12,283
Lee,	350 ¹	300 ¹	120	—	180
Lenox,	— ²	—	—	—	—
Leominster,	900	675	—	500	925
Lowell,	3,528	3,850	—	8,250	11,200
Ludlow,	— ²	—	—	—	—
Lynn,	3,900	3,700	—	7,075	12,738
Malden,	2,510	2,164	—	1,500	3,400
Manchester,	— ²	—	—	—	—
Marlborough,	835	1,761	—	—	1,100
Milford,	— ²	—	—	100	365
Mill River (Williamsburg),	— ²	—	—	—	—
New Bedford,	3,416	—	—	9,400 ³	13,850
Newburyport,	600	1,350	—	—	900
New England Power,	2,850 ⁴	—	22,500	8,100 ⁴	36,530
North Adams,	1,560	—	7	2,000	2,000
Northampton,	1,200 ⁵	775	—	500	1,195
North Brookfield,	— ²	—	—	—	—
Norton,	— ⁶	—	—	—	50
North Dana,	150	60	75	—	120
Parsons, D. C. (Pepperell),	— ²	—	—	—	—
Pittsfield,	2,090	1,450 ⁷	—	1,750	3,450
Plymouth,	1,000	1,000	—	1,000	720
Provincetown,	—	120 ⁸	—	125	90
Quincy,	1,000	1,450	—	1,500	2,600
Randolph,	250 ²	570	—	—	500
Salem,	4,400	3,035	—	8,750	13,437
Seekonk,	— ²	—	—	—	—
Shirley,	167 ^{1, 2}	78 ¹	—	—	—
Southeastern Mass. (Marion),	—	80 ^{2, 9}	—	—	275 ¹
Spencer,	150 ¹	100 ¹	—	—	50 ¹
Stockbridge,	— ²	—	—	—	—
Suburban,	1,208	1,300	—	500	1,400
Sunderland,	— ²	—	—	—	—
Turners Falls Power,	—	—	35,945	—	28,050
Tyngsboro,	— ⁶	—	—	—	—
Union (Franklin),	350	275	—	—	250
United (Springfield),	9,300	—	2,835	13,600	2,950
Vineyard Lighting (Oak Bluffs),	850 ¹⁰	920 ¹¹	—	—	712 ¹²

¹ Not in use.² All current purchased.³ Includes 1,000 kilowatts not in use.⁴ For auxiliary purposes only.⁵ Includes 600 horse power not in use.⁶ Power purchased.⁷ Includes petroleum engines, 450 horse power.⁸ Petroleum engines.⁹ Gasoline engines.¹⁰ 325 horse power not in use.¹¹ 290 horse power not in use.¹² 250 kilowatts not in use.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Concluded.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in Kilowatts).
Ware,	250 ^{1, 2}	350 ^{1, 2}	—	—	250 ^{1, 2}
Webster,	2,240	150	—	3,000	3,575
Westborough,	100	195	—	—	150
Weymouth,	1,138	1,050 ³	400	2,250	3,405
Williamstown,	— ¹	—	—	—	—
Winchendon,	—	—	620	—	525
Worcester,	8,500	—	—	20,000 ⁴	25,450 ⁴
Worcester Suburban,	2,950	350 ²	—	6,600	7,565

¹ All current purchased.² Not in use.³ 250 horse power not in use.⁴ 1,500 kilowatts not in use.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company on June 30 last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	3,867,545	12,941	12,941	6,482	826	877,842
Adams,	613,505	—	—	¹ 1,270	² 280	142,180
Agawam,	1,038,255	—	—	2,446	271	156,580
American Woolen (Maynard),	686,009	—	—	1,408	89	209,568
Amesbury,	1,367,272	—	—	2,373	141	346,050
Amherst,	2,104,655	—	—	7,024	369	466,329
Athol,	1,746,594	—	—	2,487	81	565,147
Attleboro,	1,404,681	—	—	2,768	125	314,689
Ayer,	257,930	—	—	561	49	62,125
Beverly,	2,907,775	68,974	478,555	4,629	—	544,478
Blackstone,	380,095	—	—	879	19	98,540
Block Plant (Boston),	44,803	—	—	—	—	—
Buzzards Bay,	2,455,132	—	—	3,741	1,098	451,397
Cambridge,	4,842,347	118,463	434,889	3,464	300	343,092
Central Mass. (Palmer),	4,779,127	—	—	6,193	1,320	958,080
Charlemont,	20,040	—	—	41	—	10,810
Charlestown,	353,027	25,629	148,099	439	90	36,005
Chester,	61,165	—	—	118	4	15,000
Citizens' (Nantucket),	254,732	—	—	781	—	78,550
Clinton,	1,301,204	—	—	2,506	381	225,128
Deerfield River (Conway),	127,040	—	—	131	149	20,535
Easthampton,	1,086,258	—	—	2,041	³ 197	165,274
Edison (Boston),	59,804,640	2,885,104	17,102,970	41,774	5,914	6,938,494
Edison (Brockton),	6,543,499	203,542	150,831	9,747	1,145	1,636,930
Fall River,	5,414,390	104,135	1,430,407	8,614	364	830,700
Fitchburg,	2,287,989	38,107	394,284	2,706	⁴ 627	359,457
Franklin (Turners Falls),	700,182	—	—	1,045	398	117,712
Gardner,	1,732,265	—	—	2,108	691	324,707
Gloucester,	1,775,628	40,651	168,028	4,494	336	92,000
Great Barrington,	1,534,485	185	185	1,999	546	333,000
Greenfield,	3,841,579	—	22,000	6,139	⁵ 815	819,078
Harvard,	416,912	—	—	659	125	71,600
Haverhill,	2,841,463	29,376	311,477	1,283	479	448,847
Holyoke Water Power,	231,000	—	—	78	90	35,420
Huntington,	35,175	245	245	95	5	12,846
Lawrence,	5,623,313	180,609	54,485	8,315	390	904,328
Lee,	655,466	—	—	1,267	95	151,977
Lenox,	140,082	123,031	123,482	35	10	16,600
Leominster,	1,313,786	—	—	2,750	271	272,976
Lowell,	5,259,853	56,296	395,808	4,798	286	1,022,386

¹ Includes eight 75-foot steel towers.⁴ Also one 45-foot and one 55-foot steel towers.² Includes two 45-foot steel towers.⁵ Also two 40-foot steel towers.³ Also two 65-foot steel towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Ludlow,	325,341	—	—	438	395	45,753
Lynn,	7,824,360	264,209	1,234,674	13,127	379	1,412,200
Malden,	7,803,818	118,244	880,448	8,203	1,955	1,317,130
Manchester,	137,137	126,400	130,162	30	65	2,900
Marlborough,	3,063,067	—	—	4,967	453	759,871
Milford,	854,427	—	—	1,897	202	173,700
Mill River (Williamsburg),	232,233	—	—	446	52	48,600
New Bedford,	4,998,697	78,415	493,869	7,284	1,057	741,020
Newburyport,	557,320	—	—	1,398	41	245,400
New England Power,	9,656,712	—	—	105	24,128	10,896
North Adams,	1,195,423	200	200	1,832	482	240,545
Northampton,	1,776,591	11,120	1,708	3,040	1,613	301,100
North Brookfield,	352,252	—	—	627	6	43,900
Norton,	752,039	—	—	267	16	48,250
North Dana,	25,050	—	—	165	—	3—
Parsons, D. C. (Pepperell),	175,674	—	—	563	—	68,906
Pittsfield,	3,935,462	8,596	54,590	6,208	1,020	660,750
Plymouth,	2,034,729	5,343	34,504	2,460	293	751,579
Provincetown,	255,941	—	—	369	2	67,251
Quincy,	2,403,000	—	—	5,742	311	576,000
Randolph,	983,637	—	—	1,136	47	161,615
Salem,	1,858,516	41,341	173,529	2,706	417	3,123
Seekonk,	453,890	—	—	706	—	215,800
Shirley,	416,213	—	—	522	369	59,956
Southeastern Massachusetts (Marion),	1,987,878	9,755	23,335	2,752	264	425,830
Spencer,	364,359	—	—	1,047	32	111,890
Stockbridge,	626,062	40,014	66,662	669	672	104,567
Suburban (Revere),	2,988,530	16,489	65,947	2,310	886	434,521
Sunderland,	128,871	—	—	355	43	54,200
Turners Falls Power,	1,840,933	—	—	211	480	9,955
Tyngsboro,	147,615	—	—	445	24	55,775
Union (Franklin),	2,519,686	—	—	3,622	506	415,000
United (Springfield),	7,281,037	806,235	4,076,196	6,618	919	539,508
Vineyard Lighting (Oak Bluffs),	692,738	—	—	1,460	294	152,076
Ware,	741,739	—	—	1,111	187	141,420
Webster,	3,323,365	1,925	7,314	5,653	174	3—
Westborough,	525,780	—	—	872	36	96,065
Weymouth,	2,232,211	—	—	2,462	233	463,822
Williamstown,	361,020	—	—	647	189	83,475
Winchendon,	398,503	1,839	4,142	758	161	104,381
Worcester,	8,191,551	449,442	4,942,462	9,313	3,796	821,244
Worcester Suburban,	4,649,730	—	—	6,615	1,045	741,581

¹ Also one hundred and ninety-seven 36 to 75 foot steel towers.² Also 2,330 steel towers.³ Not given.⁴ Also five hundred and sixty-six 25 to 100 foot steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies) for each kind of commercial lights installed, number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1916.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Abington and Rockland,	.	.	.	.	.	.	.	.	.
Adams,	1	2,744	1	31	99	3,404.23	432	2,212.95	5,617.18
Agawam,	1	823	1	20	1	805.38	30	197.63	1,003.01
American Woolen (Maynard),	1	312	1	7	1	151.84	27	547.94	699.78
Amesbury,	1	750	1	1	26	634.40	26	21.26	655.66
Amherst,	1	1,121	1	67	13	1,053.08	231	1,428.59	2,481.67
Athol,	1	1,362	1	6	68	757.99	93	1,601.81	2,359.80
Attleboro,	1	1,627	1	12	128	1,080.38	264	4,192.33	5,272.71
Ayer,	1	1,910	10	1	156	2,556.90	389	2,093.28	4,650.18
	1	348	1	21	1	459.39	32	70.88	530.27
Barnes, A. W., Co. (Boston),	1	39	3	1	2	24.26	2	34.00	58.26
Beverly,	1	2,155	1	7	62	3,023.71	104	444.06	3,467.77
Blackstone,	1	224	1	2	7	164.52	15	81.69	246.21
Block Plant (Boston),	1	123	1	5	12	162.95	22	81.30	244.25
Buzzards Bay,	1	1,029	1	5	65	749.20	74	100.43	849.63
Cambridge,	1	5,265	1	108	420	6,233.80	1,576	9,309.33	15,543.13
Central Mass. (Palmer),	1	2,317	1	1	89	1,934.04	237	3,996.00	5,930.04
Charlestown,	2	39	1	30	1	28.52	1	3,665.50	28.52
Chester,	1	65	1	1	107	38.73	338	1.00	39.73

Citizens' (Nantucket),	.	.	.	.	.	398	—	—	—	—	187.72	—	—	187.72
Clinton, . . . . .	.	.	.	.	.	873	—	37	7	—	1,060.69	401.30	—	1,461.99
Deerfield River (Conway), .	.	.	.	.	.	79	—	—	—	—	80.03	—	—	80.03
Easthampton, . . . . .	.	.	.	.	.	759	—	7	41	—	447.42	3,836.46 ¹	—	4,283.88
Edison (Boston), . . . . .	.	.	.	.	.	74,292	—	1,237	10,183	60	127,949.00	115,388.00	—	243,337.00
Edison (Brookton), . . . . .	.	.	.	.	.	5,458	—	142	338	—	7,685.97	8,420.70	—	16,106.67
Fall River, . . . . .	.	.	.	.	.	6,561	—	15	258	992	7,443.90	6,201.00	—	13,734.90
Fitchburg, . . . . .	.	.	.	.	.	2,588	—	31	118	640	2,949.98	3,498.74	—	6,448.72
Franklin (Turners Falls), .	.	.	.	.	.	906	—	3	40	274	637.40	762.40	—	1,399.80
Gardner, . . . . .	.	.	.	.	.	2,362	—	15	250	295	1,417.27	2,522.69	—	3,939.96
Gloucester, . . . . .	.	.	.	.	.	2,330	—	120	292	202	3,704.68	763.50	—	4,468.18
Great Barrington, . . . . .	.	.	.	.	.	700	—	8	105	164	947.46	912.75	—	1,860.21
Greenfield, . . . . .	.	.	.	.	.	3,313	—	31	210	538	2,542.15	3,390.75	—	5,932.90
Harvard, . . . . .	.	.	.	.	.	87	—	13	—	13	129.78	36.00	—	165.78
Haverhill, . . . . .	.	.	.	.	.	3,881	—	158	209	1,076	4,944.56	3,715.83	—	8,660.39
Huntington, . . . . .	.	.	.	.	.	96	—	—	1	—	48.06	.70	—	48.76
Lawrence, . . . . .	.	.	.	.	.	3,003	—	201	313	1,361	5,348.51	3,203.81	—	8,552.32
Lee, . . . . .	.	.	.	.	.	449	—	—	38	38	624.15	280.00	—	904.15
Lenox, . . . . .	.	.	.	.	.	171	—	—	18	21	—	25.36	—	—
Leominster, . . . . .	.	.	.	.	.	1,225	—	79	1	231	1,210.96	1,478.00	—	2,688.96
Lovell, . . . . .	.	.	.	.	.	4,347	—	187	344	1,387	9,022.09	8,543.33	—	17,565.42
Ludlow, . . . . .	.	.	.	.	.	472	—	1	7	16	241.63	47.74	—	289.37
Lynn, . . . . .	.	.	.	.	.	11,463	—	120	411	921	11,421.20	5,889.70	—	17,310.90
Malden, . . . . .	.	.	.	.	.	9,857	—	54	518	850	12,324.70	4,024.50	—	16,349.20
Manchester, . . . . .	.	.	.	.	.	460	—	4	18	31	762.90	87.50	—	850.40
Marlborough, . . . . .	.	.	.	.	.	2,394	—	22	133	685	3,377.97	1,797.34	—	5,175.31
Milford, . . . . .	.	.	.	.	.	766	—	91	—	115	988.40	461.25	—	1,419.65
Mill River (Williamsburg),	.	.	.	.	.	170	—	7	—	12	208.46	70.88	—	279.34

¹ Includes power delivered to switchboards of some large mills.² Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
New Bedford,	2	5,015	37	273	312	6,178.58	816	6,978.83	13,157.41
Newburyport,	—	576	—	8	53	747.76	161	652.23	1,399.99
North Adams,	2	2,139	—	124	1	2,825.98	269	1,547.99	4,373.97
Northampton,	—	1,808	7	146	4	2,449.50	340	1,132.94	3,582.44
North Brookfield,	—	378	—	—	7	230.39	22	216.34	446.73
North Dana,	—	30	—	—	—	40.18	—	—	40.18
Norton,	—	71	—	—	—	53.60	3	4.00	57.60
Parsons, D. C. (Pepperell),	—	149	—	—	—	—	—	—	—
Pittsfield,	—	3,873	11	51	369	3,130.05	553	3,037.00	6,167.05
Plymouth,	—	2,056	—	40	140	1,874.15	2,010	2,010.00	3,884.15
Provincetown,	—	674	—	—	4	348.04	4	3.90	351.94
Quincy,	—	4,868	—	55	113	4,078.69	224	1,606.66	5,685.35
Randolph,	—	880	—	—	33	582.54	71	287.80	870.34
Salem,	1	4,314	17	55	197	5,582.50	3,455	7,905.20	13,487.70
Seekonk,	—	195	—	2	9	184.39	11	52.96	237.35
Shirley,	—	138	—	1	3	87.91	3	6.00	93.91
Southeastern Mass. (Marion),	—	1,032	—	42	4	818.30	62	466.44	1,284.74
Spencer,	—	202	4	21	1	248.21	43	287.25	535.46
Stockbridge,	—	220	—	4	22	379.00	38	131.00	510.00
Suburban (Revere),	11	5,324	15	55	71	4,202.31	141	970.55	5,172.86
Sunderland,	—	91	—	—	9	42.45	9	26.86	69.31

TABLE 6. — *Fuel Statistics.*

The following table shows the quantities of coal (in long tons) and other materials used by the several companies during the year of the returns:—

COMPANY.	Coal used (Tons).	Screenings (Tons).	Coke (Tons).	Number Electrodes and Carbons used.
Abington and Rockland,	1—	—	—	196
Adams,	1—	—	—	1,657
Agawam,	1—	—	—	—
American Woolen (Maynard),	1—	—	—	171
Amesbury,	1—	—	—	1,116
Amherst,	1—	—	—	—
Athol,	² 221 ⁷ / ₁₀	—	—	—
Attleborough,	4,973	—	—	1,425
Ayer,	20 ¹ / ₂	—	—	463
Barnes, A. W., Co. (Boston),	456	346	—	—
Beverly,	5,695	146	—	15,572
Blackstone,	1—	—	—	540
Block Plant (Boston),	1,471 ³ / ₈	1,114 ¹ / ₁₀	—	60
Buzzards Bay,	³ 2,022 ¹ / ₈	25 ¹ / ₁₆	30 ⁵ / ₈	—
Cambridge,	17,871	—	—	3,771
Central Mass. (Palmer),	1—	—	—	—
Charlemont,	4—	—	—	—
Charlestown,	1—	—	—	⁵ —
Chester,	6—	—	—	—
Citizens' (Nantucket),	408	—	—	—
Clinton,	1—	—	—	—
Deerfield River (Conway),	1—	—	—	—
Easthampton,	498	—	—	—
Edison (Boston),	198,951	—	—	370,804
Edison (Brockton),	24,907 ¹ / ₈	—	—	21,547
Fall River,	17,940 ¹ / ₂	—	—	23,836
Fitchburg,	8,883	—	1,911	11,200
Franklin (Turners Falls),	1—	—	—	—
Gardner,	1,7—	—	—	—
Gloucester,	2,809	568	—	4,470
Great Barrington,	8—	—	—	250
Greenfield,	⁸ 143 ¹ / ₈	—	—	1,289
Harvard,	1—	—	—	—
Haverhill,	11,045 ¹ / ₄	—	—	21,124
Holyoke Water Power,	446 ¹ / ₅	—	—	—
Howe, J. Murray (Boston),	⁹ 121 ¹ / ₂	—	—	—
Huntington,	10—	—	—	—
Lawrence,	3,090	—	1,031 ¹ / ₈	25,585
Lee,	323 ¹ / ₈	—	—	—
Lenox,	1—	—	—	—
Leominster,	2,086	—	—	—

¹ All current purchased.² Also shavings and sawdust to the amount of \$96.63.³ Also 3,206 gallons of gasoline and 189 gallons of kerosene.⁴ Water power only.⁵ Unknown.⁶ 184 gallons gasoline, 500 gallons benzine and 2,394 gallons kerosene.⁷ 295 gallons crude oil.⁸ Water power and purchase.⁹ For four months only.¹⁰ Water power leased.

TABLE 6. — *Fuel Statistics* — Concluded.

COMPANY.	Coal used (Tons).	Screenings (Tons).	Coke (Tons).	Number Electrodes and Carbons used.
Lowell,	23,401	—	—	46,478
Ludlow,	1—	—	—	—
Lynn,	17,860	—	—	28,583
Malden,	15,692	—	707	7,798
Manchester,	1—	—	—	—
Marlborough,	338½	3¾	—	—
Milford,	1—	—	—	874
Mill River (Williamsburg),	1—	—	—	—
New Bedford,	18,329½	—	—	44,579
Newburyport,	2,969⅔	—	—	—
New England Power,	2—	—	—	—
North Adams,	8,612	—	—	3,563
Northampton,	4,427	—	—	253
North Brookfield,	1—	—	—	—
North Dana,	2—	—	—	—
Norton,	3—	—	—	—
Parsons, D. C. (Pepperell),	1—	—	—	—
Pittsfield,	11,322⅗	—	—	4,336
Plymouth,	3,035	—	—	235
Provincetown,	1—	—	—	—
Quincy,	3,829½	1,719	—	—
Randolph,	1—	—	—	—
Salem,	15,488	—	—	15,275
Seekonk,	1—	—	—	—
Shirley,	1—	—	—	—
Southeastern Mass. (Marion),	1—	—	—	—
Spencer,	1—	—	—	37
Stockbridge,	1—	—	—	—
Suburban (Revere),	3,739	221	—	5,492
Sunderland,	1—	—	—	—
Turners Falls,	4—	—	—	—
Tyngsboro,	3—	—	—	—
Union (Franklin),	1—	—	—	—
United (Springfield),	29,156	—	—	70,574
Vineyard Lighting (Oak Bluffs),	1,196	—	—	—
Ware,	1—	—	—	—
Webster,	8,228	—	—	550
Weymouth,	7,719	229	—	—
Williamstown,	1—	—	—	544
Winchendon,	4—	—	—	460
Worcester,	40,512	—	—	30,229
Worcester Suburban,	1—	—	—	—

¹ All current purchased.² Water power only.³ Power leased.⁴ Water power and purchase.

TABLE 7. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1916: —

COMPANY.	Total K.W.Hrs. gen- erated and bought.	K.W.Hrs. for Street Lights.	K.W.Hrs. sold to Com- merical Lighting Cus- tomers.	K.W.Hrs. sold to Power Cus- tomers.	K.W.Hrs. sold to Street Rail- ways.	K.W.Hrs. sold to Other Com- panies.
Abington and Rockland,	5,079,830	215,943	727,320	2,970,495	—	—
Adams,	676,181	160,916	245,888	85,336	—	3,040
Agawam,	1,933,919	39,291	49,799	912,367	—	785,500
American Woolen (Maynard),	347,626	82,692	143,976	2,596	—	—
Amesbury,	1,508,332	93,515	222,862	755,366	—	23,942
Amherst,	2,891,597	152,810	312,624	140,695	466,030	1,538,490
Athol,	5,866,225	190,531	1,056,292	565,637	2,897,431	—
Attleborough,	3,726,100	226,637	624,767	2,020,913	—	—
Ayer,	348,755	31,169	80,134	33,074	—	149,550
Barnes, A. W., Co. (Boston),	78,680	—	62,750	13,000	—	—
Beverly,	2,839,596	982,823	865,495	194,828	—	345,300
Blackstone,	147,353	46,323	43,903	22,102	—	—
Block Plant (Boston),	583,092	—	336,050	100,950	—	—
Buzzards Bay,	934,966	66,376	561,606	59,317	—	—
Cambridge,	17,113,067	1,159,009	2,999,499	9,462,065	—	555,868
Central Mass. (Palmer),	7,537,008	242,881	404,698	1,840,891	3,425,058	895,675
Central Mass. Power (Palmer),	1,802,039	—	—	—	—	1,802,039
Charlemont,	18,000	7,668	9,794	—	—	—
Charlestown,	2,657,414	690,334	630,084	825,679	—	—
Chester,	1	1	12,572	—	—	—
Citizens' (Nantucket),	96,341	28,690	45,472	—	—	—
Clinton,	3,362,680	188,446	234,253	173,846	—	2,325,749
Connecticut River,	216,456,963	—	—	255,457,125	242,167,244	244,860,622
Deerfield River (Conway),	97,000	—	97,000	—	—	—
Easthampton,	13,807,780	108,357	143,946	12,299,632	11,539	4,900
Edison (Boston),	223,258,883	20,271,083	89,443,403	35,874,751	11,135,626	5,981,287
Edison (Brockton),	22,385,480	1,058,173	2,860,572	9,834,326	—	5,079,500
Fall River,	16,987,460	1,880,826	2,757,162	9,340,012	—	233,825
Fitchburg,	8,726,678	878,434	1,080,008	5,386,684	—	274,540
Franklin County Power,	670,365	—	—	—	—	670,365
Franklin (Turners Falls),	1,104,510	99,595	217,620	371,901	—	—
Gardner,	3,622,969	179,415	573,872	2,087,103	—	284,772
Gloucester,	2,088,016	275,500	676,776	500,681	—	—
Great Barrington,	886,792	65,252	233,797	231,484	—	—
Greenfield,	14,100,360	328,701	995,939	3,001,778	3,521,700	3,695,347
Harvard,	46,427	10,629	14,843	7,062	—	—
Haverhill,	8,581,950	378,230	1,984,713	4,158,983	—	233,260
Holyoke,	3,314,240	—	—	3,314,240	—	—
Huntington,	1	4,000	15,750	—	—	—
Howe, J. Murray (Boston),	186,220	—	98,610	—	—	—
Lawrence,	7,900,776	1,459,125	2,138,869	1,910,325	—	—
Lee,	865,210	23,960	365,850	380,510	—	—
Lenox,	247,580	24,100	114,133	10,953	—	—
Leominster,	2,955,422	192,460	377,722	1,977,432	—	7,990
Lowell,	19,447,646	2,098,673	3,105,295	9,244,906	625,700	50,990
Ludlow,	240,508	41,672	76,379	61,789	—	2,293
Lynn,	14,053,440	1,555,981	4,644,246	4,615,172	—	—
Malden,	11,917,760	1,519,923	2,895,954	3,206,882	—	1,276,654
Manchester,	345,300	48,668	183,975	27,300	—	—
Marlborough,	3,420,340	276,045	650,257	1,437,184	—	203,660
Milford,	737,128	117,200	282,603	191,383	—	—
Mill River (Williamsburg),	107,080	13,681	27,360	47,570	—	—

1 No record.

2 For ten months only.

3 For four months only.

TABLE 7. — *Electric Current generated and sold* — Concluded.

COMPANY.	Total K.W.Hrs. gener- ated and bought.	K.W.Hrs. for Street Lights.	K.W.Hrs. sold to Com- mercial Lighting Cus- tomers.	K.W.Hrs. sold to Power Cus- tomers.	K.W.Hrs. sold to Street Rail- ways.	K.W.Hrs. sold to Other Com- panies.
Nashua River (East Pepperell),	¹ 55,129	¹ 12,722	¹ 34,026	—	—	—
New Bedford,	14,948,833	1,466,113	2,842,713	3,374,816	3,977,188	—
Newburyport,	1,462,565	313,830	263,507	652,231	—	—
New England Power,	² 43,260,878	—	—	² 12,907,303	² 11,278,830	² 13,754,455
North Adams,	5,374,700	288,205	942,238	2,036,689	—	1,083,824
Northampton,	2,294,300	264,900	768,290	760,066	—	107,080
North Brookfield,	278,573	17,600	38,299	173,493	—	—
North Dana,	—	—	—	—	—	—
Norton,	28,352	—	21,440	—	—	—
Parsons, D. C. (Pepperell),	39,551	11,198	28,353	—	—	—
Pittsfield,	6,153,145	858,789	2,125,717	2,319,255	—	—
Plymouth,	3,259,068	134,170	762,537	1,626,255	—	44,930
Provincetown,	117,428	29,159	67,003	2,098	—	—
Quincy,	2,984,628	254,727	998,044	934,570	—	—
Randolph,	511,200	50,862	133,081	220,893	—	—
Salem,	13,676,452	716,593	1,635,704	9,958,574	—	96,800
Seekonk,	93,456	7,461	56,097	11,079	—	18,319
Shirley,	88,345	15,000	41,360	3,926	—	—
Southeastern Mass. (Marion),	1,956,390	38,967	159,725	228,440	—	1,362,194
Spencer,	128,230	42,480	36,249	32,834	—	—
Stockbridge,	1,064,014	20,766	68,116	50,073	—	872,965
Suburban (Revere),	3,729,697	500,760	1,631,204	343,225	—	152,200
Sunderland,	25,560	7,798	10,335	5,160	—	—
Turners Falls,	54,489,790	—	—	16,635,327	3,097,770	30,136,753
Tyngsboro,	—	11,807	10,672	705	—	—
Union (Franklin),	3,289,097	101,472	263,986	1,143,268	—	1,114,403
United (Springfield),	34,129,157	4,498,765	7,790,972	11,994,782	1,706,700	202,200
Vineyard Lighting (Oak Bluffs),	450,514	36,934	276,391	6,187	20,500	—
Ware,	488,872	156,206	186,066	80,127	—	—
Webster,	6,276,220	467,556	649,290	3,498,500	—	—
Weymouth,	3,373,714	85,030	395,623	1,011,544	—	1,350,895
Williamstown,	401,031	57,738	202,043	30,005	—	—
Winchendon,	902,164	3,902	158,041	642,858	—	5,220
Worcester,	40,750,690	3,302,664	7,743,000	22,823,008	—	289,060
Worcester Suburban,	5,683,951	209,380	512,212	4,005,073	943,400	—

¹ For two and one-half months only.² For two months only.³ No record.

TABLE 8. — *Amount of Electric Current sold to Other Companies and Municipalities for the Years ending June 30, 1915, and 1916.*

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1915.	Number of K.W. Hrs. 1916.	Amount re- ceived, 1916.
Adams,	Connecticut River Transmission,	—	2,260	\$45 20
Agawam,	New England Power,	—	780	15 60
American Woolen (Assabet Mills),	Northern Connecticut,	325,900	775,700	11,635 50
Amesbury,	Turners Falls Power,	10,600	9,800	122 50
Amherst,	American Woolen (Maynard),	327,169	347,626	15,643 18
Amherst Power,	Town of Merrimac,	—	23,942	538 69
Attleborough,	Greenfield,	135,630	1,512,930	27,939 22
Ayer,	Sunderland,	29,444	25,560	1,022 40
	Greenfield,	516,530	—	—
	Seekonk,	2,634	—	—
	Town of Groton,	74,390	149,550	3,241 00
Bel lows Falls,	Connecticut River Transmission,	—	700,420	2,601 68
Berkshire Street Railway,	New England Power,	—	221,710	886 84
Beverly,	Connecticut River Transmission,	—	2,100	18 90
Blackstone Valley,	New England Power,	—	300	2 70
	Manchester,	267,900	345,300	14,984 62
	Attleborough,	166	—	—
	Union (Franklin),	2,388,179	3,287,421	50,188 59
Cambridge,	Town of Belmont,	482,318	555,868	20,011 25
Cape Cod Storage,	Provincetown,	112,668	117,428	4,104 96
	Connecticut River Transmission,	121,400	—	—
Central Mass. Electric,	North Brookfield,	266,184	278,573	6,198 79
	Spencer,	79,719	128,230	4,673 24
	Ware,	468,749	488,872	16,807 43
Central Mass. Power,	Central Mass. Electric,	788,890	1,802,039	13,500 00
	Ayer,	237,310	346,245	6,578 66
Clinton,	Harvard,	35,730	46,427	1,160 72
	Leominster,	818,359	1,844,732	27,671 01
	Shirley,	72,225	88,345	3,080 76
Connecticut River of New Hampshire,	Connecticut River Transmission,	—	52,071,907	272,885 77
	New England Power,	—	16,016,488	82,080 45
	Athol,	2,743,260	1,623,190	19,272 22
	Central Mass.,	4,282,736	4,883,273	61,029 14
	Clinton,	1,591,420	2,641,490	29,056 39
	Fitchburg,	420,400	1,404,825	7,233 00
	Gardner,	2,837,014	3,039,749	45,134 33
	Marlborough,	2,972,664	2,901,150	32,912 65
	Milford,	—	107,200	2,680 00
	Milford (N. H.),	—	44,000	777 00
Connecticut River Trans- mission,	New Hampshire W. & E.,	—	551,641	7,973 45
	Rockville & Willimantic,	—	2,404,400	30,049 83
	Turners Falls Power,	—	5,953,300	59,022 40
	Rhode Island Power,	—	5,969,685	49,369 43
	Winchendon,	313,188	310,996	4,286 26
	Worcester,	1,039,560	6,583,560	29,259 08
	Worcester Suburban,	4,128,121	6,195,743	69,071 15
	Town of Boylston,	22,902	21,210	530 25
	Town of Holden,	80,660	83,770	2,094 26
	Town of Sterling,	72,000	66,160	1,654 00
	Town of West Boylston,	83,826	75,280	1,882 00
Conway Street Railway,	Deerfield River,	1—	1—	1,400 08
Dalton Power,	Pittsfield,	—	275,070	4,220 04
Danvers, town of,	Town of Middleton,	21,243	24,251	1,174 63
Deming Realty,	Pittsfield,	72,320	142,720	1,204 08
Easthampton,	Turners Falls Power,	532,700	4,900	53 90
	Barnes, A. W., Specialty,	—	800	80 00
	Cambridge,	8,137	8,152	390 10
Edison (Boston),	Charleston,	2,374,453	2,657,214	35,727 69
	Union (Franklin),	685	836	138 10
	Town of Norwood,	1,484,000	1,828,100	32,195 15
	Town of Wakefield,	342,240	565,075	14,106 76
Edison (Brockton),	Town of Wellesley,	796,750	921,910	20,690 30
	Abington and Rockland,	3,849,250	5,079,500	61,765 50

1 Not measured.

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc. — Continued.*

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1915.	Number of K.W. Hrs. 1916.	Amount re- ceived, 1916.
Fall River,	Narragansett,	2,016	2,834	\$56 68
Fessenden, B. & A. D., .	Tiverton,	192,885	230,991	4,619 82
Fitchburg,	Fitchburg,	46,137	22,600	1,886 12
Fitchburg,	Connecticut River Transmission, .	1,428,000	—	—
Franklin County,	New England Power,	—	222,250	2,222 50
	Town of Lunenburg,	33,846	52,290	1,307 25
	Athol,	322,630	670,365	5,972 70
Gardner,	Connecticut River Transmission, .	9,900	—	—
	New England Power,	—	846	12 81
	Town of Ashburnham,	90,236	106,640	2,572 43
	Town of Princeton,	34,955	37,287	932 18
General Electric,	Town of Templeton,	127,081	139,999	3,499 98
	Pittsfield,	—	15,430	231 54
Greenfield,	Amherst,	135,806	1,584,540	14,690 66
	Amherst Power,	1,105,890	—	—
	Turners Falls,	1,825,000	2,110,800	6,338 00
Haverhill,	Plaistow,	25,880	30,280	1,430 30
	Salem,	—	12,220	611 00
	Town of Georgetown,	90,450	107,910	3,709 60
	Town of Groveland,	89,390	87,850	3,007 75
Holden, town of,	Gardner,	4,570	—	—
Holyoke, city of,	Town of South Hadley,	238,857	320,400	6,408 00
Hull, town of,	Abington and Rockland,	405	330	13 20
Ipswich, town of,	Town of Rowley,	41,130	47,806	16,667 09
Leominster,	Clinton,	346,937	7,990	199 75
Lowell,	Edison (Boston),	—	658	37 72
	Town of Littleton,	48,590	50,332	2,493 92
Ludlow Electric,	Central Mass.,	3,775	2,293	114 65
Ludlow Mfg. Associates, . .	Ludlow,	188,556	155,424	3,108 18
Ludlow Mfg. Co.,	Ludlow Mfg. Co.,	58,403	—	—
	Central Mass.,	1,018	—	—
Malden,	Edison (Boston),	557	557	61 99
	Suburban (Revere),	1,335,697	1,276,097	13,778 61
Mansfield, town of, . . .	Union (Franklin),	980	840	37 42
Marlborough,	Connecticut River Transmission, .	4,330	6,680	123 14
	Town of Shrewsbury,	167,100	196,980	4,727 52
Mass. Northeastern Street Railway,	Amesbury,	15,669	16,171	566 02
Merrimac Valley,	Amesbury,	—	1,492,161	16,882 40
Metropolitan Water and Sewerage Board,	Connecticut River Transmission, .	—	4,705,852	24,941 02
Milford & Uxbridge Street Railway,	New England Power,	—	961,425	5,095 55
Monument Mills,	Milford,	490,831	788,088	15,820 46
	Great Barrington,	272,054	102,408	2,617 37
	Stockbridge,	981,497	1,064,014	14,896 19
Narragansett,	Seekonk,	37,872	93,456	2,641 12
Nashua River (Pepperell), .	D. C. Parsons, Pepperell,	—	38,744	2,191 86
New Bedford & Onset Street Railway,	Southeastern Mass.,	372,101	1,911,460	22,969 81
	Athol,	—	255,880	2,940 41
	Central Mass.,	—	904,158	11,329 27
	Clinton,	—	713,200	7,845 20
	Fitchburg,	—	552,759	3,820 90
	Gardner,	—	583,220	7,431 70
New England Power, . . .	Marlborough,	—	505,900	5,564 90
	Milford,	—	51,840	1,296 00
	Milford (N. H.),	—	51,900	664 00
	New Hampshire W. & E.,	—	89,736	1,286 46
	Rhode Island Power,	—	6,023,761	41,466 39
	Rockville & Willimantic,	—	356,800	5,092 38
	Turners Falls Power,	—	900,000	9,000 00

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc. —*
Concluded.

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1915.	Number of K.W.Hrs. 1916.	Amount re- ceived, 1916.
New England Power — <i>Con.</i>	Winchendon,	—	13,378	\$187 29
	Worcester,	—	1,431,200	6,818 60
	Worcester Suburban,	—	1,249,863	14,108 94
	Town of Boylston,	—	3,920	98 00
	Town of Holden,	—	13,820	345 50
	Town of Sterling,	—	10,400	260 00
	Town of West Boylston,	—	12,720	318 00
North Adams,	Adams,	646,712	676,181	10,142 69
	Stamford,	7,246	6,612	165 30
Northampton,	Williamstown,	359,133	401,031	6,015 41
	Mill River (Williamsburg),	110,810	107,080	1,606 20
Peabody, town of,	Salem,	26,300	—	—
Plymouth,	Southeastern Mass.,	176,555	44,930	623 51
Reading, town of,	Lowell,	—	305	24 40
	Town of Wakefield,	39,226	223	17 84
Rhode Island Power,	Connecticut River Transmission,	—	224,566	1,407 13
	New England Power,	—	115,403	752 15
Salem,	Town of Peabody,	—	96,800	1,612 24
Seekonk,	Fall River,	1,848	18,819	376 38
Southeastern Mass.,	Buzzards Bay,	—	108,950	2,308 00
	Plymouth,	—	1,253,244	16,103 62
South Hadley, town of,	Central Mass.,	440	13,870	477 50
Stockbridge,	Lee,	527,350	578,995	8,974 55
	Westinghouse,	285,260	279,730	4,335 85
Suburban (Revere),	Malden,	66,200	152,200	1,522 00
Turners Falls,	Amherst,	896,430	—	—
	Franklin (Turners Falls),	705,570	—	—
	Greenfield,	516,530	—	—
	Agawam,	1,635,493	1,936,919	24,211 49
	Amherst,	—	1,307,050	16,295 48
	Connecticut River Transmission,	761,800	—	—
Turners Falls Power,	Easthampton,	8,332,900	13,578,800	70,047 03
	Franklin (Turners Falls),	212,020	1,104,510	17,205 88
	Greenfield,	548,100	626,600	3,133 00
	Ludlow,	—	85,084	1,701 68
	New England Power,	—	9,195,900	25,916 11
	United (Springfield),	2,700	562,800	2,171 30
Twin State,	City of Chicopee,	1,089,000	1,739,090	12,652 64
	Connecticut River Transmission,	—	98,400	1,968 00
Union (Franklin),	Blackstone,	147,584	147,353	6,024 55
	Town of Mansfield,	41,150	266,050	5,321 00
	Town of North Attleborough,	609,140	701,000	12,981 45
United (Springfield),	Turners Falls Power,	3,822,100	202,200	2,022 00
Westinghouse,	Lenox,	239,730	247,580	7,403 13
Weymouth,	Randolph and Holbrook,	424,600	511,200	15,379 43
	Town of Hingham,	454,097	488,010	16,116 17
	Town of Hull,	233,500	351,685	9,095 40
Winchendon,	Athol,	2,220	5,220	78 30
Worcester Consolidated Street Railway,	Worcester,	—	200	4 00
Worcester,	Connecticut River Transmission,	2,428,280	268,470	3,842 35
	Worcester Suburban,	1,153	1,260	125 79
	Town of Paxton,	19,390	19,330	579 90

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

The following tables give an analysis on the unit basis of kilowatt hours, of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 5,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Athol, Easthampton, Fitchburg, Lawrence, Lynn, New Bedford, North Adams, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

1. OPERATING INCOME.

No. of Company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	727,320	\$86,297 75	11.865	215,943	\$20,552 59	9.518	2,970,495	\$64,504 78	2.172	1
2	Athol,	1,056,292	43,445 02	4.113	190,531	14,875 01	7.807	3,463,068	72,355 77	2.089	2
3	Cambridge,	2,999,499	251,228 92	8.376	1,159,009	72,821 55	6.283	9,462,065	240,480 87	2.542	3
4	Central Massachusetts,	404,698	53,538 32	13.229	242,881	23,862 86	9.825	5,265,949	79,516 87	1.510	4
5	Easthampton,	143,946	17,453 82	12.125	108,357	8,610 33	7.946	12,311,162	131,257 26	1.066	5
6	Edison (Boston),	89,443,403	5,653,226 07	6.320	20,271,083	866,971 47	4.273	47,010,377	1,680,088 91	3.574	6
7	Edison (Brockton),	2,860,572	244,148 61	8.535	1,058,173	74,258 77	7.020	9,834,326	208,791 35	2.123	7
8	Fall River,	2,757,162	223,423 54	8.103	1,880,826	103,750 04	5.516	9,340,012	152,454 39	1.633	8
9	Fitchburg,	1,080,008	119,668 28	11.080	878,434	45,974 23	5.234	5,386,684	90,621 06	1.682	9
10	Greenfield,	995,939	96,194 03	9.659	328,701	20,166 66	6.135	6,523,478	132,310 10	2.028	10
11	Haverhill,	1,984,713	183,905 25	9.266	378,230	30,309 92	8.014	4,158,983	99,279 03	2.387	11
12	Holyoke, ¹	2,878,849	173,601 72	6.030	1,315,555	36,404 73	2.767	10,165,728	178,088 51	1.752	12
13	Lawrence,	2,138,869	212,035 05	9.913	1,459,125	78,593 99	5.386	1,910,325	76,812 70	4.021	13
14	Lowell,	3,105,295	255,694 57	8.234	2,098,673	103,753 75	4.944	9,870,606	218,241 86	2.211	14
15	Lynn,	4,644,246	389,213 73	8.381	1,555,981	87,373 83	5.615	4,615,172	109,880 85	2.380	15
16	Malden,	2,895,934	279,948 44	9.667	1,519,923	100,160 37	6.590	3,206,882	107,896 83	3.365	16
17	New Bedford,	2,842,713	239,481 44	8.424	1,466,113	71,068 30	4.847	7,352,004	125,924 71	1.713	17
18	North Adams,	942,238	76,806 80	8.152	288,205	19,900 08	6.905	2,036,689	43,863 36	2.154	18
19	Pittsfield,	2,125,717	138,974 16	6.538	858,789	43,264 10	5.038	2,319,255	53,082 52	2.289	19
20	Salem,	1,635,704	147,149 41	8.996	716,593	39,935 69	5.573	9,958,574	143,380 17	1.440	20
21	Taunton, ¹	854,533	67,981 08	7.955	765,599	24,245 12	3.167	2,801,234	53,818 79	1.921	21
22	United (Springfield),	7,790,972	554,855 48	7.122	4,498,765	138,836 21	3.086	13,701,482	312,804 71	2.283	22
23	Webster,	649,290	68,046 69	10.480	4,467,556	34,002 84	7.272	3,498,500	58,866 06	1.683	23
24	Worcester,	7,743,000	528,917 16	6.831	3,302,684	166,702 54	5.048	22,823,008	423,084 55	1.854	24
25	Worcester Suburban,	512,212	69,271 12	13.524	209,380	26,503 17	12.658	4,948,473	99,591 23	2.013	25

¹ Municipal plant.² Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

No. of Company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	—	—	—	\$1,422 19	3,913,758	\$172,777 31	4.415	1
2	Athol,	—	—	—	466 72	4,709,891	131,142 52	2.784	2
3	Cambridge,	555,868	\$20,011 25	3.600	6,255 43 ¹	14,176,441	590,797 87 ¹	4.167 ¹	3
4	Central Massachusetts,	895,675	27,679 46	3.090	15,258 16	6,809,293	199,855 67	2.935	4
5	Easthampton,	—	53 90	1.100	—	12,368,365	177,405 31	1.252	5
6	Edison (Boston),	5,981,287	103,248 10	1.726	26,021 52	162,706,150	8,328,836 07	5.119	6
7	Edison (Brookton),	5,079,500	61,765 50	1.216	1,163 81	18,832,571	590,158 04	3.134	7
8	Fall River,	233,825	4,676 50	2.000	—	14,211,825	484,334 47	3.408	8
9	Fitchburg,	274,540	3,529 75	1.286	7,520 26 ²	7,619,666	267,313 58 ²	3.508 ²	9
10	Greenfield,	3,695,347	21,028 66	.569	9 90	11,543,465	269,709 35	2.336	10
11	Haverhill,	238,260	8,758 65	3.676	24 35	6,760,188	322,277 20	4.767	11
12	Holyoke, ³	320,400	6,408 00	2.000	—	14,680,532	394,502 96 ⁴	2.687	12
13	Lawrence,	—	—	—	210 17	5,508,319	367,651 91	6.674	13
14	Lowell,	—	—	—	1,171 37	15,125,564	581,393 19	3.844	14
15	Lynn,	50,990	2,531 64	4.965	—	10,815,399	586,438 41	5.422	15
16	Malden,	—	—	—	8,515 36 ⁵	8,899,413	510,361 60 ⁵	5.735 ⁵	16
17	New Bedford,	1,276,654	13,840 60	1.084	652 00 ⁶	11,660,830	437,126 45 ⁶	3.749 ⁶	17
18	North Adams,	—	—	—	—	4,350,956	156,893 64	3.606	18
19	Pittsfield,	1,083,824	16,323 40	1.506	29,062 66 ⁷	5,303,781	264,383 44 ⁷	4.985 ⁷	19
20	Salem,	—	1,612 24	1.666	1,017 08	12,407,671	333,094 59	2.685	20
21	Taunton, ⁸	96,800	—	—	—	4,421,366	146,044 99 ⁸	3.803	21
22	United (Springfield),	202,200	2,022 00	1.000	155 00 ⁹	26,193,419	1,008,518 40	3.850	22
23	Webster,	—	—	—	20,914 84 ¹¹	34,157,732	1,144,167 13 ¹¹	3.350 ¹¹	23
24	Worcester,	289,060	4,548 04	1.573	67,687 69	5,670,065	263,053 21	4.639	24
25	Worcester Suburban,	—	—	—	—	—	—	—	25

¹ Includes \$323.03 for steam heating.² Includes \$4,255.60 for sale of steam.³ Municipal plant.⁴ Includes \$36,404.73 appropriated from tax levy.⁵ Includes \$133.90 for sale of steam.⁶ Includes \$92 for steam heating.⁷ Includes \$21,984.26 for steam heating.⁸ Includes \$24,245.12 appropriated from tax levy.⁹ For steam heating.¹⁰ Includes \$155 for steam heating.¹¹ Includes \$18,823.29 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of Company.	COMPANY.	K W. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of Company.
			Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	
1	Abington and Rockland, . .	— ¹	—	—	—	—	—	—	—	—	1
2	Athol,	3,311,570	\$1,038 03	— ²	\$2,694 51	— ²	\$126 31	— ²	\$26 00	— ²	2
3	Cambridge,	17,104,915	69,952 74	.409	85 00	—	1,603 63	.009	3,920 28	.023	3
4	Central Massachusetts, . .	— ¹	—	—	—	—	—	—	—	—	4
5	Easthampton,	228,980	2,155 19	.941	—	—	34 17	.015	3 70	.002	5
6	Edison (Boston),	223,258,020	751,666 72	.337	42,934 80	.019	3,558 08	.002	21,173 27	.009	6
7	Edison (Brookton),	22,385,480	109,662 10	.490	—	—	820 94	.004	2,653 23	.012	7
8	Fall River,	16,967,800	67,613 55	.398	—	—	715 44	.004	2,324 22	.014	8
9	Fitchburg,	6,746,500	49,356 25	— ²	144 95	— ²	697 18	— ²	1,316 35	— ²	9
10	Greenfield,	11,960,830	720 25	— ²	—	—	20 34	— ²	39 66	— ²	10
11	Haverfield,	8,581,950	51,490 39	.600	—	—	825 82	.010	667 62	—	11
12	Holyoke, ³	17,647,100	76,073 88	— ²	22,736 00	— ²	758 61	— ²	330 08	— ²	12
13	Lawrence,	7,900,776	18,115 28	— ²	32,252 14	— ²	406 94	— ²	2,288 82	.012	13
14	Lowell,	19,447,341	111,339 79	.572	120 00	.001	1,146 74	.006	5,910 72	.042	14
15	Lynn,	14,053,440	66,424 06	.473	—	—	1,301 13	.009	6,345 31	.054	15
16	Malden,	11,765,560	75,719 79	.644	—	—	1,580 93	.014	3,928 06	.026	16
17	New Bedford,	14,948,833	68,485 16	.458	—	—	285 39	.002	178 69	.003	17
18	North Adams,	5,374,700	35,302 13	.657	153 00	.003	124 25	.002	1,667 01	.029	18
19	Pittsfield,	5,719,925	47,273 07 ⁴	.826	—	—	459 46	.008	3,022 76	.022	19
20	Salem, ³	13,676,452	63,555 23	.465	—	—	1,115 10	.008	458 91	.009	20
21	Taunton, ³	3,451,500	39,538 88	.725	—	—	773 82	.014	727 30	— ²	21
22	United (Springfield), . . .	33,566,357	123,214 46	— ²	33,510 00	— ²	1,436 23	— ²	1,267 74	.020	22
23	Webster,	6,276,220	40,865 28	.651	—	—	266 35	.004	1,303 26	.004	23
24	Worcester,	32,735,730	173,415 64	.530	1,815 00	.006	1,104 94	—	—	—	24
25	Worcester Suburban, . . .	— ¹	—	—	—	—	—	—	—	—	25

¹ All current purchased.² Electricity generated partly from water power.³ Municipal plant.⁴ \$18,825.32 for steam heating.

2. OPERATING EXPENSES — Continued.
 (a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES AT STATION.		TOOLS AND APPLIANCES.		STATION REPAIRS.		HYDRAULIC PLANT AND STEAM PLANT REPAIRS.			No. of Company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	HYDRAULIC PLANT.	STEAM PLANT.		
								Amount.	Amount.	Per K.W. Hr. made (Cents).	
1	Abington and Rockland,	\$1,844 87	-	\$431 98	-	\$510 20	-	-	-	-	1
2	Athol,	10,941 00	.330	1,069 90	.032	61 35	.002	\$193 91	\$56 42	.008	2
3	Cambridge,	47,604 21	.279	219 73	.001	6,239 47	.037	-	4,949 02	.029	3
4	Central Massachusetts,	4,466 18	-	551 99	-	66 96	-	519 48	158 18	-	4
5	Easthampton,	7,107 44	3.104	7 97	.003	15 57	.008	-	573 83	.250	5
6	Edison (Boston),	344,852 07	.154	46,413 90	.021	14,572 98	.007	-	114,375 18	.051	6
7	Edison (Brookton),	30,976 42	.138	3,180 10	.014	2,550 81	.011	-	13,248 84	.038	7
8	Fall River,	19,328 19	.114	3,821 78	.023	744 07	.004	-	6,378 01	.042	8
9	Fitchburg,	16,756 39	.248	964 43	.014	503 53	.008	1 33	2,861 77	.009	9
10	Greenfield,	13,701 27	.115	2,527 93	.021	126 65	.001	676 94	346 64	.009	10
11	Haverhill,	15,602 15	.182	1,353 81	.016	635 43	.007	-	5,877 31	.068	11
12	Holyoke, ¹	33,505 72	.190	707 32	.004	730 20	.004	1,080 04	5,231 55	.036	12
13	Lawrence,	25,435 67	.322	-	-	846 88	.011	554 67	3,122 44	.047	13
14	Lowell,	30,422 35	.156	2,346 33	.012	1,128 56	.006	-	13,053 10	.067	14
15	Lynn,	27,890 77	.198	949 59	.007	5,778 45	.041	-	17,509 84	.125	15
16	Malden,	16,697 69	.142	2,078 60	.017	1,194 66	.010	-	8,461 81	.072	16
17	New Bedford,	26,511 12	.177	3,448 98	.023	511 05	.004	-	7,431 34	.050	17
18	North Adams,	10,312 41	.192	1,278 84	.024	315 62	.006	-	1,379 50	.026	18
19	Pittsfield,	21,661 77	.379	858 67	.015	1,339 79	.023	-	4,050 30	.071	19
20	Salem,	17,382 49	.127	1,370 33	.010	13 84	-	-	7,488 01	.055	20
21	Taunton, ¹	17,912 02	.329	1,003 71	.019	240 88	.004	-	1,874 28	.034	21
22	United (Springfield),	40,094 73	.119	9,208 67	.028	11,419 88	.034	424 47	16,046 59	.049	22
23	Webster,	11,347 69	.181	519 30	.008	362 04	.006	-	1,494 70	.024	23
24	Worcester,	36,754 96	.112	8,062 76	.025	14,185 97	.043	-	15,787 35	.048	24
25	Worcester Suburban,	-	-	-	-	-	-	-	-	-	25

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	ELECTRIC PLANT REPAIRS.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of Company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	K.W. Hrs. bought.	Amount.	Per K.W. Hr. bought (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	\$436 89	—	\$3,273 94	— ¹	5,079,830	\$61,778 70	1.216	\$65,052 64	1.662	1
2	Athol,	818 98	.025	17,026 41	.514	2,554,655	28,742 67	1.125	45,769 08	.971	2
3	Cambridge,	5,778 08	.034	140,352 16 ²	.821 ²	8,132	390 10	4.785	140,742 26 ²	.993 ²	3
4	Central Massachusetts,	1,380 22	—	7,143 01 ³	—	7,537,008	109,398 74	1.451	116,541 75	1.712	4
5	Easthampton,	243 67	.106	10,141 54	4.429	13,578,800	70,047 03	8.516	80,188 57	.638	5
6	Edison (Boston),	124,532 99	.056	1,464,079 99	.656	—	—	—	1,464,154 76	.900	6
7	Edison (Brooklyn),	12,709 95	.057	175,802 39	.785	—	—	—	175,802 39	.934	7
8	Fall River,	763 04	.004	101,688 30	.599	19,660	393 20	2.000	102,081 50	.718	8
9	Fitchburg,	400 62	.006	73,002 80 ²	1.082 ²	1,980,178	12,939 93	.653	85,942 73 ²	1.128 ²	9
10	Greenfield,	633 26	.005	18,792 94	.157	2,139,530	31,122 22	1.455	49,915 16	.432	10
11	Haverhill,	412 24	.005	76,196 85	.888	—	—	—	76,196 85	1.127	11
12	Holyoke, ⁴	1,315 39	.007	142,806 33	.809	—	—	—	142,806 33	.973	12
13	Lawrence,	1,624 22	.020	82,688 32	1.047	—	—	—	82,688 32	1.501	13
14	Lowell,	1,969 52	.010	163,815 21	.842	305	24 40	8.000	163,839 61	1.083	14
15	Lynn,	2,926 74	.021	128,691 30	.916	—	—	—	128,691 30	1.190	15
16	Malden,	1,452 78	.012	113,531 57 ²	.965 ²	152,200	1,522 00	1.000	115,053 57 ²	1.293 ²	16
17	New Bedford,	1,372 36	.009	111,973 46 ²	.749 ²	—	—	—	111,973 46 ²	.960 ²	17
18	North Adams,	756 68	.014	49,648 12	.924	—	—	—	49,648 12	1.141	18
19	Pittsfield,	646 90	.011	78,109 97 ⁵	1.365 ⁵	433,220	5,655 66	1.305	83,765 63 ⁵	1.579 ⁵	19
20	Salem,	456 69	.003	94,404 45	.690	—	—	—	94,404 45	.761	20
21	Taunton, ⁴	102 80	.002	61,905 30	1.136	—	—	—	61,905 30	1.400	21
22	United (Springfield),	10,792 07	.032	246,874 40	.735	562,800	2,176 70	.387	249,051 10	.951	22
23	Webster,	484 33	.008	56,607 43 ²	.902 ²	—	—	—	56,607 43 ²	1.227 ²	23
24	Worcester,	5,770 28	.018	258,200 16 ²	.789 ²	8,014,960	36,081 68	.450	294,281 84 ²	1.470	24
25	Worcester Suburban,	—	—	—	— ¹	5,683,951	83,330 12	1.466	83,330 12	1.470	25

¹ All current purchased.² Includes expense incident to steam heating. (See foot-note, p. 358 a.)³ For generating steam and upkeep of station, held in reserve.⁴ Municipal plant.⁵ Includes \$18,825.32 expense incident to steam heating.

(See footnote, p. 358 a.)

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES FOR CARE OF LIGHTS, METER AND MOTORS, METER READING, CLERICAL LABOR, ETC.		DISTRIBUTION (TOOLS AND EQUIPMENT).		MAINTENANCE AND RENEWALS (STREET LAMPS).		RENEWALS OF LAMPS (COMMERCIAL).		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	\$7,328 44	.187	\$8,553 34	.219	\$2,006 31	.051	\$1,745 89	.045	1
2	Athol,	1,386 05	.034	143 88	.003	2,578 52	.055	50 25	.001	2
3	Cambridge,	46,487 73	.328	12,976 36	.091	8,041 41	.057	4,686 76	.033	3
4	Central Massachusetts,	4,748 02	.070	308 04	.005	2,384 38	.035	448 20	.006	4
5	Easthampton,	520 08	.004	266 23	.002	400 14	.003			5
6	Edison (Boston),	87,362 61	.054	—	—	152,744 35	.094	187,558 00	.115	6
7	Edison (Brooklyn),	28,802 27	.153	8,857 84	.047	7,603 29	.040	4,006 20	.021	7
8	Fall River,	25,451 52	.179	8,777 38	.062	8,680 47	.061	3,773 51	.027	8
9	Fitchburg,	3,997 63	.053	3,332 44	.044	4,742 14	.062	1,938 91	.026	9
10	Greenfield,	8,670 20	.075	3,885 35	.035	3,943 54	.034	533 33	.005	10
11	Haverhill,	8,495 49	.126	6,027 90	.089	8,203 13	.121	2,511 40	.037	11
12	Holyoke, 1	2,615 15	.018	3,244 93	.022	10,199 05	.069	1,715 84	.012	12
13	Lawrence,	9,330 25	.170	938 33	.017	2,383 82	.043	4,537 98	.083	13
14	Lowell,	26,247 96	.174	14,469 29	.096	3,043 26	.020	3,962 87	.026	14
15	Lynn,	25,281 73	.234	18,958 36	.175	6,636 83	.061	13,792 45	.127	15
16	Malden,	14,538 12	.163	13,490 77	.152	18,506 96	.208	12,440 73	.140	16
17	New Bedford,	30,497 48	.262	10,344 98	.089	7,273 50	.062	4,265 60	.036	17
18	North Adams,	1,466 11	.034	2,372 66	.054	1,438 67	.033	772 63	.018	18
19	Pittsfield,	20,940 24	.395	4,160 86	.078	5,057 34	.095	3,809 40	.072	19
20	Salem,	8,895 76	.072	4,072 26	.033	6,490 01	.052	3,715 00	.030	20
21	Taunton, 1	1,671 35	.038	3,428 87	.077	1,381 82	.031	218 95	.005	21
22	United (Springfield),	33,832 16	.129	2,251 25	.009	29,551 63	.113	5,046 54	.019	22
23	Webster,	6,124 85	.133	407 56	.009	2,838 64	.061	3,125 17	.068	23
24	Worcester,	25,198 85	.074	13,548 68	.040	7,902 20	.033	5,764 26	.017	24
25	Worcester Suburban,	8,160 81	.144	454 66	.008	2,999 93	.053	377 80	.007	25

1 Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	REPAIRS AND RENEWALS.				TOTAL COST OF DIS- TRIBUTION.		No. of Company.
		LINES AND CONDUITS.		METERS AND TRANSFORMERS.		Amount.	Per K.W. Hr. sold (Cents).	
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).			
1	Abington and Rockland,	\$7,945 96	.203	\$753 66	.019	\$28,333 60	.724	1
2	Athol,	968 07	.020	353 68	.008	5,690 45	.121	2
3	Cambridge,	11,294 67	.080	6,933 34	.049	90,420 27	.638	3
4	Central Massachusetts,	9,053 57	.133	341 32	.005	17,283 53	.254	4
5	Easthampton,	4,661 01	.037	245 78	.002	6,093 24	.048	5
6	Edison (Boston),	459,769 84	.283	80,451 69	.049	967,886 49	.595	6
7	Edison (Brookton),	13,565 25	.072	6,070 64	.004	63,505 49	.337	7
8	Fall River,	11,550 00	.081	6,091 12	.043	64,324 00	.453	8
9	Fitchburg,	10,438 62	.137	626 29	.008	25,136 03	.330	9
10	Greenfield,	16,902 80	.146	957 12	.008	34,992 34	.303	10
11	Haverhill,	4,341 28	.064	1,960 09	.029	31,539 29	.466	11
12	Holyoke, 1	10,992 27	.075	5,379 62	.036	34,146 86	.232	12
13	Lawrence,	28,941 68	.526	4,917 92	.089	51,099 98	.928	13
14	Lowell,	25,313 31	.167	2,857 16	.019	75,893 85	.502	14
15	Lynn,	29,502 34	.273	3,964 32	.037	98,136 03	.907	15
16	Malden,	35,682 57	.401	5,318 32	.060	99,986 47	1.124	16
17	New Bedford,	17,949 05	.154	2,111 48	.018	72,442 09	.621	17
18	North Adams,	2,812 50	.065	400 75	.009	9,263 32	.213	18
19	Pittsfield,	6,560 70	.124	5,524 02	.104	46,052 56	.868	19
20	Salem,	6,411 06	.051	1,103 91	.009	30,688 00	.247	20
21	Taunton, 1	10,112 96	.229	1,224 45	.028	18,038 40	.408	21
22	United (Springfield),	38,081 78	.145	2,115 63	.008	110,878 99	.423	22
23	Webster,	8,472 98	.183	3,461 89	.010	21,430 89	.464	23
24	Worcester,	70,400 43	.206	3,962 58	.011	126,777 00	.371	24
25	Worcester Suburban,	4,034 36	.071	1,229 61	.021	17,257 17	.304	25

1 Municipal plant.

2. OPERATING EXPENSES — Concluded.

(c) Office Management and Other Operating Expenses.

No. of Company.	COMPANY.	EXPENSES OF MAN- AGEMENT.		TAXES.		MISCELLANEOUS EX- PENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland, .	\$24,122 99	.616	\$11,268 33	.288	\$4,759 87	.122	\$133,537 43	3.412	1
2	Athol, .	3,293 31	.070	12,380 05	.263	1,789 47	.038	68,922 36	1.463	2
3	Cambridge, .	38,323 59	.270	59,228 95	.418	10,830 34	.076	339,545 41	2.395	3
4	Central Massachusetts, .	6,620 36	.097	8,299 68	.122	2,329 32	.034	151,074 64	2.219	4
5	Easthampton, .	6,931 88	.055	10,061 27	.080	2,005 81	.016	105,280 77	.837	5
6	Edison (Boston), .	1,048,684 93	.644	954,760 24	.587	215,128 84	.132	4,650,615 26	2.858	6
7	Edison (Brookton), .	69,575 26	.369	55,292 20	.294	10,029 91	.033	374,205 25	1.987	7
8	Fall River, .	54,114 25	.381	54,171 67	.381	6,402 72	.045	281,094 14	1.978	8
9	Fitchburg, .	30,045 53	.394	24,171 12	.317	5,989 33	.079	171,284 74	2.248	9
10	Greenfield, .	31,104 69	.269	20,419 48	.177	7,099 54	.062	143,531 21	2.736	10
11	Haverhill, .	41,745 67	.618	28,833 98	.427	6,648 42	.098	184,964 21	1.389	11
12	Holyoke, ¹ .	23,449 26	.160	—	—	3,524 74	.024	203,927 19	1.389	12
13	Lawrence, .	25,593 77	.465	31,363 44	.569	8,428 16	.153	199,173 67	3.616	13
14	Lynn, .	67,302 00	.445	49,156 64	.325	14,272 95	.094	370,465 05	2.449	14
15	Lowell, .	24,717 88	.229	49,686 53	.459	18,471 50	.171	319,703 24	2.956	15
16	Malden, .	58,040 41	.652	50,507 01	.567	11,861 64	.133	335,449 10	3.769	16
17	New Bedford, .	33,131 03	.284	47,625 17	.409	6,428 23	.065	271,609 98	2.329	17
18	North Adams, .	19,121 09	.439	9,954 94	.229	3,277 36	.075	91,264 83	2.098	18
19	Pittsfield, .	18,910 70	.357	15,786 28	.298	9,647 47	.182	174,162 64	3.284	19
20	Salem, .	45,477 68	.367	23,618 02	.190	7,641 22	.062	201,829 37	1.627	20
21	Taunton, ¹ .	8,203 24	.186	—	—	1,782 21	.050	89,929 15	2.034	21
22	United (Springfield), .	78,531 62	.300	90,019 89	.343	13,029 80	.040	541,511 40	2.067	22
23	Webster, .	10,534 08	.228	5,748 04	.125	4,107 63	.089	98,428 07	2.133	23
24	Worcester, .	79,128 99	.232	75,353 30	.221	20,495 90	.060	596,037 03	1.745	24
25	Worcester Suburban, .	5,259 39	.093	17,463 39	.308	2,194 22	.038	125,504 29	2.213	25

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	\$30,239 88	1.003	\$1,326 00	.034	\$2,344 80	.060	1
2	Athol,	62,230 16	1.321	15,829 03	—	11,562 97	—	2
3	Cambridge,	251,252 46	1.772	7,979 25	.056	5,066 80	.036	3
4	Central Massachusetts,	48,781 03	.716	5,491 34	.080	24,926 89	.366	4
5	Easthampton,	52,124 54	.415	3,503 61	—	4,244 16	—	5
6	Edison (Boston),	3,678,220 81	2.261	124,967 78	.077	297,248 46	.183	6
7	Edison (Brookton),	215,952 79	1.147	6,992 32	—	16,266 19	—	7
8	Fall River,	203,240 33	1.430	5,003 43	.035	16,224 42	—	8
9	Fitchburg,	96,028 84	1.260	30,512 72	—	13,960 84	.114	9
10	Greenfield,	126,178 14	1.093	1,279 63	.011	13,841 49	.120	10
11	Haverhill,	137,312 99	2.031	3,749 74	.055	9,739 01	.144	11
12	Holyoke,	190,575 77	1.298	55,222 32	—	40,519 45	—	12
13	Lawrence,	168,478 24	3.059	103,862 71	—	35,717 21	—	13
14	Lowell,	210,928 14	1.395	8,604 69	.037	2,209 79	.015	14
15	Lynn,	266,735 17	2.466	202,073 04	—	683 76	—	15
16	Malden,	174,912 50	1.966	5,697 06	.064	13,959 08	.157	16
17	New Bedford,	165,516 47	1.419	193,097 69	—	44,882 43	—	17
18	North Adams,	65,628 81	1.508	29,881 32	—	9,718 03	—	18
19	Pittsfield,	90,220 80	1.701	894 80	—	12,900 77	.243	19
20	Salem,	131,265 22	1.058	6,806 17	.055	7,461 09	.060	20
21	Taunton,	56,115 84	1.269	5,396 93	.122	16,121 22	.364	21
22	United (Springfield),	467,007 00	1.783	504,064 17	1.924	17,149 27	.065	22
23	Webster,	62,642 52	1.357	22,692 12	—	4,368 07	—	23
24	Worcester,	548,130 10	1.605	6,659 22	.019	8,598 31	.025	24
25	Worcester Suburban,	137,548 92	2.426	8,038 07	.142	11,226 66	.198	25

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.		Per K.W. Hr. sold (Cents).	MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.		BALANCE.		No. of Company.
		Amount.	Rate Per Cent.		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Abington and Rockland,	\$22,680 00	8	.580	\$1,016 11	.026	\$14,524 97	.371	1
2	Athol,	51,425 00	8½	—	17,786 49	—	2,725 27 1	—	2
3	Cambridge,	117,000 00	12	.825	151,598 69	1.069	14,433 78 1	—	3
4	Central Massachusetts, .	25,200 00	9	.370	11,472 40	.168	7,326 92 1	—	4
5	Easthampton,	27,000 00	6	—	24,383 99	—	—	—	5
6	Edison (Boston),	2,702 184 00	12	1.061	776,019 10	.477	27,737 03	.017	6
7	Edison (Brockton), . . .	109,270 00	8	—	143,181 52	—	45,772 60 1	—	7
8	Fall River,	111,442 00	8	.784	68,759 61	.484	11,817 73	.083	8
9	Fitchburg,	88,800 00	10	—	21,985 46	—	1,786 26	—	9
10	Greenfield,	48,750 00	6	.422	24,091 00	.209	40,775 28	.353	10
11	Haverhill,	77,070 00	10	1.140	35,021 14	.518	19,232 58	.284	11
12	Holyoke, 2	—	8	—	63,597 84	—	141,680 80	—	12
13	Lawrence,	200,000 00	8	—	4,475 75	—	32,147 99	—	13
14	Lowell,	94,112 00	8	.622	231 47	.002	122,979 57	.813	14
15	Lynn,	307,300 00	20	—	115,232 07	—	45,602 38	—	15
16	Malden,	128,160 00	12	1.440	21,048 00	.237	17,442 48	.196	16
17	New Bedford,	214,650 00	15	—	86,073 80	—	13,007 93	—	17
18	North Adams,	72,000 00	18	—	15,227 59	—	1,435 49 1	—	18
19	Pittsfield,	37,500 00	10	.707	40,414 83	.762	—	—	19
20	Salem,	64,500 00	10	.520	43,707 16	.352	22,403 14	.181	20
21	Taunton, 2	—	—	—	17,944 65	.406	27,446 90	.621	21
22	United (Springfield), .	450,000 00 3	10	1.718	308,981 65	1.180	194,940 28	.744	22
23	Webster,	37,400 00	8	—	30,487 36	—	13,079 21	—	23
24	Worcester,	308,000 00	22	.902	210,495 74	.616	27,695 27	.081	24
25	Worcester Suburban, . .	76,000 00	10	1.340	57,812 39	1.020	547 94	.010	25

1 Deficit.

2 Municipal plant.

3 Includes dividend disbursed of 2,500 shares of Indian Orchard Company preferred stock.

TABLE 10. — *Fuel Data.*

The following table gives an analysis of the fuel costs of the companies whose income and expenses are analyzed in the preceding table, the computations being made on the kilowatt hours generated by steam: —

No. of Company.	COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gener- ated.
			Per Ton.	Total.	Per K.W. Hr. gener- ated (Cents).	
1	Abington and Rock- land.	— ¹	—	—	—	—
2	Athol,	141.000	\$6.658	{ \$941 40 ² 96 63 ³ }	— ⁴	— ⁴
3	Cambridge, . .	17,871.000	3.914	69,952 74	.409	2.340
4	Central Massachu- setts.	— ¹	—	—	—	—
5	Easthampton, ⁵	498.000	4.328	2,155 19	.941	4.872
6	Edison (Boston), .	198,951.000	3.778	751,666 72	.337	1.996
7	Edison (Brockton), .	24,907.230	4.403	109,662 10	.490	2.492
8	Fall River, . .	17,940.540	3.769	67,613 55	.398	2.368
		8,786.420 ⁷	4.593			
9	Fitchburg, ⁶ . . {	1,911.060 ⁸	4.480	49,356 25	.827	4.051
		96.660 ⁹	4.550			
10	Greenfield, ¹⁰ . .	143.755	5.010	720 25	—	—
11	Haverhill, . . .	11,045.265	4.662	51,490 39	.600	2.883
12	Holyoke, ¹¹ . . .	17,836.000	4.265	76,073 88	— ⁴	— ⁴
		3,089.948 ²	5.175			
13	Lawrence, ¹² . . {	31.272 ⁸	4.000	18,115 28	2.618	13.340
		1,000.025 ¹³	2.000			
14	Lowell,	23,400.900	4.758	111,339 79	.573	2.695
15	Malden,	15,692.000 ²	4.645	75,719 79	.644	3.122
		707.000 ⁸	4.000			
16	Lynn,	17,860.000	3.719	66,424 06	.473	2.847
17	New Bedford, . .	18,329.846	3.736	68,485 16	.458	2.747
		8,146.000 ⁷	4.073			
18	North Adams, . . {	383.000 ⁹	4.270	35,302 13	.657	3.589
		83.000 ¹⁴	5.880			
19	Pittsfield, . . .	7,251.529	3.923	28,447 75	.497	2.840
20	Salem,	15,488.000	4.103	63,555 23	.465	2.537
21	Taunton, ¹¹ . . .	8,173.000	4.838	39,538 88	.725	3.358
22	United (Springfield), ¹⁵	29,156.000	4.226	123,214 46	.606	3.213
23	Webster,	8,228.000	4.967	40,865 28	.651	2.937
24	Worcester, . . .	40,512.000	4.281	173,415 64	.530	2.772
25	Worcester Suburban,	— ¹	—	—	—	—

¹ All current purchased.

² Coal.

³ Shavings and sawdust.

⁴ Kilowatts generated by steam not given.

⁵ About 98 per cent. of current purchased.

⁶ Electricity generated partly from water power.

⁷ Steam coal.

⁸ Coke.

⁹ Gas coal.

¹⁰ Steam plant operated principally as relay to water power plant.

¹¹ Municipal plant.

¹² Over 90 per cent. of current generated by water power.

¹³ Coke dust.

¹⁴ Anthracite.

¹⁵ About 40 per cent. of current generated by water power.

APPENDIX G. — WATER COMPANIES' STATISTICS.

TABLE 1. — Financial Statistics for the Year ending June 30, 1916.

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Amherst,	\$150,000	—	56	50	\$140,300 00	\$12,000 00	8	\$215,235	\$3,523 55
Ashfield,	15,600	—	42	26	5,800 00	—	—	9,000	198 58
Aspinwall (Lenox),	10,000	—	10	10	10,000 00	—	—	— ¹	189 97
Barnstable,	75,000	\$75,000	21	21	75,000 00	—	—	58,000	1,077 57
Berkshire (Lee),	20,000	20,000	14	14	20,000 00	1,200 00	6	17,300	498 92
Brant Rock (Marshfield),	5,000	—	3	3	5,000 00	—	—	5,400	54 50
Bridgewater,	100,000	75,000	13	12	99,500 00	—	—	— ¹	1,691 46
Cheshire,	15,000	—	30	24	13,800 00	1,650 00	11	— ¹	279 22
Cohasset,	100,000	65,000	74	71	96,600 00	5,000 00	5 ²	116,145	1,916 87
Cottage City (Oak Bluffs),	100,000	90,000	54	22	49,700 00	5,000 00	5	95,275	2,150 22
Dedham,	200,000	113,000	93	82	172,800 00	12,000 00	6	268,550	5,144 24
East Mountain (West Stockbridge),	4,000	—	7	7	4,000 00	560 00	14	1,800	63 29
Edgartown,	32,500	32,500	20	19	32,300 00	1,300 00	4	40,600	768 46
Fairhaven,	125,000	—	6	6	125,000 00	3,750 00	3	62,620	1,622 96
Grafton,	80,000	80,000	16	6	600 00	—	—	27,330	541 05
Granville Center,	6,000	—	6	6	6,000 00	—	—	3,000	66 00
Groton,	31,800	28,000	28	28	28,000 00	3,180 00	10	26,450	481 87
Hill (Stockbridge),	— ³	—	—	—	—	—	—	4,400	78 40
Hingham,	300,000	120,000	152	145	295,300 00	24,000 00	8	497,710	9,992 94
Holliston,	50,000	50,000	6	6	50,000 00	—	—	44,800	837 01
Housatonic,	40,000	—	6	6	40,000 00	—	—	46,000	824 82
Humarock Beach (Scituate),	10,000	—	4	4	10,000 00	—	—	— ¹	180 00
Knox Hill (Palmer),	1,925	—	4	4	1,925 00	48 13	2 ¹	770	—

Lenox,	86,600	84,000	54	34	36,000 00	4,080 00	— ⁴	165,225	2,931 18
Ludlow,	29,000	—	1	1	29,000 00	1,450 00	— ⁵	—	571 97
Medfield,	24,000	—	11	9	19,900 00	—	—	3,800	424 89
Milford,	200,000	200,000	116	107	183,900 00	16,000 00	8	547,985	10,753 95
Millbury,	113,000	31,000	27	25	112,500 00	—	—	75,100	2,120 12
Mountain Spring (Southampton),	1,500	—	4	4	1,500 00	—	—	500	27 80
Northfield Schools,	—	—	—	—	—	—	—	5,000	109 28
Northfield,	2,000	—	10	9	1,800 00	—	—	3,000	71 02
Norton,	75,000	75,000	7	7	75,000 00	—	—	53,000	1,376 73
Onset (Wareham),	25,000	20,000	3	3	25,000 00	1,250 00	5	25,000	448 19
Oxford,	50,000	35,000	46	45	49,982 50	1,247 50	2 ⁶	51,250	1,437 70
Palmer,	30,000	30,000	3	3	30,000 00	3,000 00	10 ⁷	48,000	1,031 02
Riverside (Gill),	10,000	—	3	2	6,100 00	204 00	2 ⁴	3,000	106 37
Salisbury,	90,000	70,000	28	24	87,800 00	2,400 00	6 ⁷	82,400	267 62
Setauate,	250,000	100,000	83	78	196,800 00	11,000 00	— ⁸	350,000	4,795 15
Sheffield,	20,000	20,000	19	15	19,600 00	—	—	13,600	179 50
Southbridge,	200,000	—	66	63	195,200 00	12,000 00	6	279,055	6,703 48
South Egremont,	8,900	6,000	21	14	3,900 00	—	—	9,004	124 09
Stockbridge,	43,000	18,000	28	26	39,600 00	—	—	— ¹	884 10
Sunderland,	10,700	—	8	8	10,700 00	856 00	8	6,500	194 73
Wannacomet (Nantucket),	45,000	45,000	42	36	43,450 00	2,700 00	6	133,855	2,314 39
Westford,	40,000	35,000	32	31	34,500 00	—	—	10,850	181 76
Westhampton,	1,500	—	10	10	1,500 00	90 00	6	1,500	29 54
Weston,	50,000	50,000	9	9	50,000 00	2,000 00	4	45,250	694 03
Williamstown,	100,000	160,000	5	4	60,300 00	—	—	60,650	1,103 07

¹ Not given.² Five per cent. on \$19,600 preferred stock; 5 per cent. on \$80,400 common stock.³ No stock issued.⁴ Six per cent. on \$5,000 preferred stock; 5 per cent. on \$81,600 common stock.⁵ Not taxed locally.⁶ On \$49,900.⁷ Three per cent. on \$35,000; 3 per cent. on \$45,000 preferred stock.⁸ Five per cent. on \$100,000 preferred stock; 4 per cent. on \$150,000 common stock.

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Amherst,	Amethyst Brook,	-	3	-	42,000,000	Gravity supply and emergency pumping.	181,691,000
Ashfield,	Brook and springs,	-	2	-	4,250,000	Gravity,	-
Aspinwall (Lenox),	Artesian wells and springs,	-	2	2	650,000	Pumping and gravity,	-
Barnstable,	Wells,	24	-	1	370,000	Pumping and gravity,	45,359,131
Berkshire (Lee),	Mountain brooks and springs,	-	2	-	-	Gravity,	-
Brant Rock (Marshfield),	Wells fed by springs,	2	-	1	50,000	Pumping and gravity,	-
Bridgewater,	Driven wells,	88	-	1	276,000	Pumping and gravity,	72,132,083
Cheshire,	Spring, Kitchen and Thunder brooks,	-	2	-	-	Gravity,	-
Cohasset,	Lily Pond and wells,	67	1	-	1,500,000	Pumping and gravity,	-
Cottage City (Oak Bluffs),	Beech Grove Springs,	2	2	1	640,515	Pumping and gravity,	78,283,044
Dedham,	Water-bearing meadow lands,	37	-	3	805,000	Pumping and gravity,	362,056,949
East Mountain (West Stockbridge),	Springs on East Mountain,	-	2	-	6,500	Gravity,	1,500,000
Edgartown,	Dug well fed by springs,	1	-	1	200,000	Pumping and gravity,	25,752,442
Fairhaven,	Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett.	2	-	1	500,000	Pumping and gravity,	101,470,000
Grafton,	Wells fed by springs,	1	1	1	110,000 ¹	Pumping and gravity,	49,060,971
Granville Center,	Springs and wells,	2	-	-	60,000	Gravity,	284,669

Groton,	Springs and wells,	1	1	—	500,000	Pumping and gravity,	35,056,606
Hill (Stockbridge),	Springs in and about reservoirs,	—	2	—	19,500	Gravity,	—
Hingham,	Accord Pond, Fulling Mill Pond and Accord Brook.	1	2	2	267,197,694	Pumping and gravity,	—
Holliston,	Ponds owned by company,	1	1	1	300,000 ¹	Pumping and gravity,	30,466,322
Housatonic,	Long Pond,	—	1	—	200,000,000	Gravity,	—
Humarock Beach (Scituate),	Artesian wells,	—	1	1	85,000	Pumping and gravity,	110,000
Knox Hill (Palmer),	Wells,	2	—	—	—	Gravity,	—
Lenox,	Mountain springs and brooks, also Laurel Lake.	—	3	—	65,800,000	Gravity and emergency pumping,	127,750,000
Ludlow,	Water purchased from city of Springfield,	—	—	—	—	Gravity,	52,876,000
Medfield,	Springs,	2	—	1	30,000 ¹	Pumping and gravity,	—
Milford,	Headwaters of Charles River,	3	2	2	178,400,000	Pumping and gravity,	266,843,000
Millbury,	Well,	1	1	—	1,500,000	Pumping and gravity,	73,434,371
Mountain Spring (Southampton),	Springs,	—	4	—	4,000	Gravity,	—
Northfield Schools,	Louisiana Brook,	—	1	—	700,000	Gravity and emergency pumping,	—
Northfield,	Minot Brook,	—	1	—	360,000	Gravity,	—
Norton,	Driven wells,	19	—	1	200,000	Pumping and gravity,	31,050,108
Onset (Wareham),	Jonathan's Pond,	—	—	1	94,000	Pumping and gravity,	29,443,000
Oxford,	Driven wells,	15	—	1	150,000	Pumping and gravity,	—
Palmer,	Graves Pond,	—	2	—	1,700,000	Gravity,	—
Riverside (Gill),	Springs,	—	1	—	1,000,000	Gravity,	—
Salisbury,	Well and brook,	2	1	1	815,000	Pumping and gravity,	21,569,886

¹ Capacity of standpipe only.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Situate,	Driven and dug wells, also pond water- filtered.	3	-	1	260,000	Pumping and gravity,	96,755,883
Sheffield,	Mountain spring,	-	1	-	-	Gravity,	-
Southbridge,	Hatchet and Nuisance brooks,	-	4	-	204,624,000	Gravity,	235,664,000
South Egremont,	Goodale Brook,	-	1	-	-	Gravity,	-
Stockbridge,	Lake Averie,	-	2	2	60,448,000	Pumping and gravity,	109,500,000
Sunderland,	Two springs and Saw Mill Brook,	-	-	-	-	Gravity,	-
Wannacomet (Nantucket),	Wannacomet Pond and driven wells,	50	-	1	425,000	Pumping and gravity,	77,142,651
Westford,	Driven wells,	10	-	2	490,000	Pumping and gravity,	39,103,500
Westhampton,	Springs forming small brook,	-	1	-	-	Gravity,	-
Weston,	Cherry and Stony brooks,	23	-	1	400,000	Pumping and gravity,	41,220,000
Williamstown,	Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook.	-	5	-	13,075,000	Gravity,	-

TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1916.*

COMPANY.	Esti- mated Pressure in Mains in Pounds.	Num- ber of Serv- ices.	NUMBER OF HYDRANTS.		Num- ber of Meters in Use.	Num- ber of Cus- tomers.
			Pub- lic.	Pri- vate.		
Amherst,	—	— ¹	114	—	1,086	1,086
Ashfield,	—	— ¹	15	—	—	64
Aspinwall (Lenox),	—	—	—	—	—	1
Barnstable,	75-95	477	70	—	15	449
Berkshire (Lee),	—	— ¹	43	6	—	682
Brant Rock (Marshfield),	45-115	37	—	—	—	529
Bridgewater,	60-90	870	78	3	434	870
Cheshire,	85	147	25	3	—	147
Cohasset,	60	640	93	3	35	654
Cottage City (Oak Bluffs),	53-75½	1,221	87	1	19	— ²
Dedham,	45-80	2,224	189	30	2,135	1,579
East Mountain (West Stock- bridge),	—	—	—	—	27	51
Edgartown,	45-60	353	43	1	3	353
Fairhaven,	60-74	1,042	109	14	—	1,142
Grafton,	74-160	380	97	—	8	365
Granville Center,	—	18	—	—	16	17
Groton,	60-100	275	52	8	275	275
Hill (Stockbridge),	—	—	—	—	—	13
Hingham,	31-102	3,878	381	53	75	3,878
Holliston,	70-101	262	58	—	—	262
Housatonic,	—	518	9	1	9	518
Humarock Beach (Scituate),	30-40	— ¹	—	—	—	107
Knox Hill (Palmer),	—	20	—	—	—	20
Lenox,	—	306	48	5	159	340
Ludlow,	—	—	61	51	733	660
Medfield,	40	179	—	—	1	179
Milford,	15-100	2,486	191	4	1,879	2,486
Millbury,	38-130	514	76	20	20	496
Mountain Spring (South- ampton),	—	— ¹	—	—	—	25
Northfield Schools,	—	—	6	11	87	109
Northfield,	—	76	—	8	62	93
Norton,	70-114	238	63	30	6	228
Onset (Wareham),	43-55	878	45	2	1	878
Oxford,	97	446	44	16	263	717
Palmer,	—	474	74	2	129	474
Riverside (Gill),	—	46	—	—	—	46
Salisbury,	40-65	450	63	1	1	450
Scituate,	40-70	1,210	150	17	1	1,210
Sheffield,	—	130	20	—	6	130
Southbridge,	30-105	1,385	177	60	1,442	863
South Egremont,	—	47	4	—	5	55
Stockbridge,	90-95	329	42	1	22	315
Sunderland,	—	96	—	6	—	96
Wannacomet (Nantucket),	47-55	1,486	85	—	10	1,294
Westford,	75-90	305	50	1	—	305
Westhampton,	—	25	1	—	—	60
Weston,	30-110	303	55	21	251	227
Williamstown,	—	— ¹	75	6	588	570

¹ Owned by consumers.² Unknown.

TABLE 4. — Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies.

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.											Total Length in Feet.	LENGTH IN MILES AND FEET.		
														Miles.	Feet.	
		1 and under.	1½	1	2	3	4	6	8	10	12	14				16
Amherst,	Wrought iron, cast iron and cement lined,	-	-	-	3,500	15,000	49,300	45,600	8,000	-	18,500	-	4,000	143,900	27	1,340
Ashfield,	Iron,	-	-	-	-	-	5,680	6,080	3,380	-	-	-	-	15,140	2	4,580
Aspinwall (Lenox),	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -	-	-
Barnstable,	Cast iron, galvanized wrought iron and cement lined.	2,232	4,289	590	2,622	-	1,079	28,149	4,711	-	14,549	-	12,400	70,621	13	1,981
Berkshire (Lee),	Cast iron, galvanized wrought iron and cement lined.	8,624	10,683	7,216	3,467	-	21,187	6,990	27,964	2,919	7,514	-	-	96,464	18	1,424
Brant Rock (Marshfield),	Galvanized and galvanized cement lined,	6,900	-	4,300	32,075	-	685	-	-	-	-	-	-	43,960	8	1,720
Bridgewaters,	Wrought iron and cast iron,	464	4,205	1,552	-	46,346	17,659	13,686	2,404	7,866	-	-	-	94,182	17	4,422
Cheshire,	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -	-	-
Cohasset,	Cast iron,	-	-	-	-	-	6,210	49,939	23,226	13,221	4,772	-	-	97,368	18	2,328
Cottage City (Oak Bluffs),	Wrought iron and cast iron,	-	-	3,753	2,743	-	21,122	51,619	13,055	26,484	1,962	-	-	2120,737	22	4,577
Dedham,	Wrought iron, cast iron and cement lined,	2,121	1,220	-	4,973	-	29,883	139,219	22,826	12,858	3,843	-	-	216,943	41	463
East Mountain (West Stockbridge),	Wrought iron and cast iron,	-	-	1,000	-	2,000	1,000	1,000	-	-	-	-	-	3 5,000	-	5,000
Edgartown,	Wrought iron and cast iron,	-	436	-	-	-	1,220	13,628	3,258	10,961	2,941	-	-	32,444	6	764
Fairhaven,	Cast iron and galvanized iron,	2,688	125	3,008	8,209	-	10,248	39,867	10,344	15,256	18,467	-	-	108,212	20	2,612
Grafton,	Iron,	-	-	-	-	-	11,500	12,900	20,550	6,100	-	-	-	51,050	9	3,530
Granville Center,	Cast iron,	-	-	-	-	-	-	5,650	-	-	-	-	-	5,650	1	370
Groton,	Cast iron,	-	-	-	-	-	-	-	-	-	-	-	-	447,520	9	-

Hill (Stockbridge),	Iron,	50,222	3,510	3,837	29,324	1,063	82,829	125,092	48,132	27,031	75,130	20,209	16,900	492,379	1	-
Hingham,	Wrought iron, cast iron and cement lined,													492,379	83	1,339
Holliston,	Cast iron,	-	-	-	-	-	9,625	21,725	4,975	5,250	900	-	-	45,775	8	3,535
Housatonic,	Cast iron,	-	-	-	2,800	-	17,910	7,960	29,162	4,343	2,146	125	-	64,446	12	1,086
Humarock Beach (Seituate),	Galvanized iron,	-	-	-	-	-	-	-	-	-	-	-	-	411,200	2	640
Knox Hill (Palmer),	Tarred wrought iron,	-	-	-	-	-	-	-	-	-	-	-	-	45,280	1	3 -
Lenox,	Iron,	-	-	-	-	-	-	-	-	-	-	-	-	98,326	18	3,286
Ludlow,	Cast iron,	-	-	-	-	-	6,141	24,678	8,169	1,165	3,135	-	-	43,338	8	1,098
Medfield,	Cast iron and wrought iron,	-	-	-	11,120	-	10,000	-	-	-	-	-	-	21,120	4	-
Milford,	Cast and wrought iron, tarred or galvanized wrought iron, lead lined iron and lead.	1,307	111	183	5,237	-	45,719	80,024	39,590	6,547	9,239	19,393	18	207,367	39	1,447
Millbury,	Cast iron,	-	-	-	-	-	-	32,563	16,333	8,202	6,544	-	6,487	70,129	13	1,489
Mountain Spring (Southampton),	Iron,	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
Northfield Schools,	Cast iron, iron and steel galvanized, soft iron enameled.	-	-	-	-	1,650	-	6,702	7,200	-	-	-	-	26,329	4	5,209
Northfield,	Cast iron,	-	-	-	-	-	2,500	5,000	-	-	-	-	-	7,500	1	2,220
Norton,	Cast iron and galvanized wrought iron, . .	-	-	240	2,864	-	2,714	14,354	19,710	18,334	6,340	-	336	64,892	12	1,532
Onset (Wareham),	Cast iron, galvanized iron and cement lined.	7,121	7,223	6,743	19,200	165	10,270	16,429	13,708	787	-	-	-	81,646	15	2,446
Oxford,	Universal and galvanized,	1,405	4,940	392	15,082	-	-	13,007	22,397	4,840	-	-	-	62,063	11	3,982
Palmer,	Cement and cast iron,	-	-	-	-	-	-	-	-	-	-	-	-	352,800	10	-
Riverside (Gill),	Cast iron,	-	-	-	-	-	-	4,500	-	-	-	-	-	4,500	-	4,500
Salisbury,	Cast iron and wrought iron,	75,500	-	-	-	-	-	29,592	15,470	11,798	9,390	-	-	71,750	13	3,110

¹ Not given.² Includes 5,963 feet owned by town.³ Estimated.⁴ Lengths of various sizes not given.⁵ Includes 3,300 feet under 4 inches.⁶ Includes 10,777 feet under 3 inches.⁷ Includes sizes from 1 inch to 2½ inches.

TABLE 4. — *Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.*

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.										Total Length in Feet.	LENGTH IN MILES AND FEET.	
		1 and under.	1½	2	3	4	6	8	10	12	14	16		Miles.
Seituate,	Cast iron and wrought iron galvanized, .	—	—	—	—	—	—	—	—	—	—	—	38	1,501
Sheffield,	Iron,	3,150	—	100	2,800	—	5,280	10,560	—	—	—	—	5	770
Southbridge,	Cast iron and wrought iron,	—	991	—	12,117	—	11,530	56,173	6,190	6,486	16,382	1,119	23	2,187
South Egremont,	Cast iron and galvanized wrought iron, .	—	—	—	3,000	—	15,150	4,000	—	—	—	—	4	1,030
Stockbridge,	Cast iron,	1,850	7,400	—	—	—	7,449	12,945	5,579	16,835	—	—	22	150
Sunderland,	Cast iron, wrought iron and galvanized iron.	2,640	—	—	7,920	2,640	5,940	—	—	—	—	—	2	55,128
Wannacomet (Nantucket),	Cast iron, wood and galvanized iron, .	2,655	5,336	1,718	14,839	635	27,916	26,275	12,108	9,979	16	—	21	780
Westford,	Cast iron,	—	—	—	—	—	—	—	—	—	—	—	101	477
Westhampton,	Galvanized,	—	—	—	—	—	10,559	8,516	27,525	—	—	—	46	600
Weston,	Cast iron and galvanized wrought iron, .	—	300	—	736	—	11,554	45,947	11,280	—	—	—	3	—
Williamstown,	Cast iron,	1,120	—	—	11,280	23,921	10,250	29,401	26,916	1,560	—	—	69	817
													104	448

¹ Includes 13,358 feet under 6 inches.

² Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.

³ Not given.

APPENDIX H. — MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named on June 30, 1916: —

MUNICIPALITY.	BOILERS.		ENGINES.		DYNAMOS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total K. W. Capacity.
Ashburnham, ¹	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—
Braintree,	3	375	3	625	3	452
Chicopee,	4	968	3	2,025	3	1,500
Concord,	3	270	3	1,550	3	1,033
Danvers,	4	550	5	1,285	5	1,685
Georgetown, ¹	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—
Holyoke,	14	5,000	4	13,561 ²	6	10,950
Hudson,	3	330	3	952	3	650
Hull,	2	519	4	895	4	955
Ipswich,	2	300	3	660	3	380
Littleton, ¹	—	—	—	—	—	—
Lunenburg, ¹	—	—	—	—	—	—
Mansfield,	—	—	4 ³	680	4	500
Marblehead,	4	550	4	700	4	600
Merrimac,	— ⁴	—	2	272	2	195
Middleborough,	1	25	3 ⁵	278 ⁶	2	350
Middleton, ¹	—	—	—	—	—	—
North Attleborough,	2	494	4	852	4	610
Norwood, ¹	—	—	—	—	—	—
Paxton, ¹	—	—	—	—	—	—
Peabody,	3	657	3	1,350	3	975
Princeton, ¹	—	—	—	—	—	—
Reading,	3	375	4	1,380	4	1,000
Rowley, ¹	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—
South Hadley, ¹	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—
Taunton,	6	2,000	4	5,850	4 ⁷	3,800
Templeton, ¹	—	—	—	—	—	—
Wakefield, ¹	2	250	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—
Westfield,	4	808	3	1,940	3	1,500

¹ No generating equipment; all current purchased.⁵ Gas engines.² Also 4 water wheels 1,120 horse power.⁶ Also 2 water wheels 157 horse power.³ Oil engines.⁷ Also 2 power generators 162 kilowatts.⁴ Boilers owned by water department.

TABLE 2. — *Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction on June 30, 1916, in each of the municipalities: —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	195,930	490	12	79,637
Belmont,	714,833	1,627	105	172,701
Boylston,	175,830	405	24	44,840
Braintree,	924,785	1,821	46	218,064
Chicopee,	1,458,019	1,319	135	— ¹
Concord,	1,219,714	1,996	8	263,170
Danvers,	968,052	1,343	98	300,500
Georgetown,	340,662	702	5	68,296
Groton,	369,040	829	4	125,550
Groveland,	344,615	448	12	94,700
Hingham,	1,173,231	1,277	14	202,972
Holden,	442,475	853	61	111,000
Holyoke,	1,649,195	2,475	149	257,284
Hudson,	844,556	1,054	180	159,800
Hull,	982,868	1,582	46	170,400
Ipswich,	493,430	1,083	22	129,600
Littleton,	337,610	778	2	80,600
Lunenburg,	250,134	370	—	— ¹
Mansfield,	505,280	671	—	146,220
Marblehead,	918,656	1,089	221	175,135
Merrimac,	316,543	551	8	64,880
Middleborough,	607,355	77	28	207,103
Middleton,	87,720	147	—	17,175
North Attleborough,	939,653	677	—	158,147
Norwood,	1,004,141	1,807	33	232,075
Paxton,	126,140	395	2	95,040
Peabody,	1,330,800	1,217	334	283,700
Princeton,	278,360	752	—	79,200
Reading,	1,889,198	3,965	74	514,277
Rowley,	199,847	683	3	75,640
Shrewsbury,	605,000	1,598	50	152,560
South Hadley,	412,852	689	52	78,183
Sterling,	376,278	1,067	27	139,580
Taunton,	2,121,141	2,292	80	— ¹
Templeton,	391,748	891	22	96,779
Wakefield,	770,698	— ¹	— ¹	218,505
Wellesley,	1,088,000	872	—	226,900
West Boylston,	413,300	992	22	120,600
Westfield,	868,072	1,302	179	182,565

¹ Unknown.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the year ending June 30, 1916, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	- ¹	-	-
Belmont,	- ¹	-	-
Boylston,	- ¹	-	-
Braintree,	898.0	873.0	-
Chicopee,	3,191.0	-	2,719
Concord,	1,341.6	1,455.9	-
Danvers,	4,334.6	172.9	2,400
Georgetown,	- ¹	-	-
Groton,	- ¹	-	-
Groveland,	- ¹	-	-
Hingham,	- ¹	-	-
Holden,	- ¹	-	-
Holyoke,	17,836.0 ²	-	19,075
Hudson,	1,681.0	-	82
Hull,	507.3	29.7	-
Ipswich,	1,293.0	-	-
Littleton,	- ¹	-	-
Lunenburg,	- ¹	-	-
Mansfield,	- ³	-	-
Marblehead,	2,659.1	-	3,308
Merrimac,	1,008.0	232.0	-
Middleborough,	604.6 ²	-	450
Middleton,	- ¹	-	-
North Attleborough,	324.4	-	-
Norwood,	- ¹	-	-
Paxton,	- ¹	-	-
Peabody,	5,011.7	-	1,232
Princeton,	- ¹	-	-
Reading,	1,803.3	451.8	-
Rowley,	- ¹	-	-
Shrewsbury,	- ¹	-	-
South Hadley,	- ¹	-	-
Sterling,	- ¹	-	-
Taunton,	8,173.0	-	54
Templeton,	- ¹	-	-
Wakefield,	- ¹	-	-
Wellesley,	- ¹	-	-
West Boylston,	- ¹	-	-
Westfield,	4,080.0	-	6,686

¹ Current bought.² Also used water power.³ 71,206 gallons fuel oil.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the year ending June 30, 1916:—

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	105,680	17,755	74,614
Belmont,	550,000	120,288	323,968
Boylston,	25,154	8,650	8,807
Braintree,	620,035	145,770	318,085
Chicopee,	3,587,320	409,430	1,760,860
Concord,	881,520	186,660	476,430
Danvers,	2,880,600	349,800	1,609,818
Georgetown,	107,910	22,417	56,977
Groton,	149,550	41,712	84,210
Groveland,	87,850	30,131	33,382
Hingham,	488,010	113,000	282,836
Holden,	97,590	21,219	40,767
Holyoke,	17,647,100	1,089,900	13,364,977
Hudson,	845,095	118,734	531,957
Hull,	645,127	106,056	389,569
Ipswich,	421,062	128,700	179,995
Littleton,	50,332	11,903	17,065
Lunenburg,	52,290	8,770	23,592
Mansfield,	865,170	96,777	532,735
Marblehead,	968,725	263,241	439,061
Merrimac,	358,192	35,370	212,078
Middleborough,	489,691	47,761	297,891
Middleton,	24,251	12,887	9,520
North Attleborough,	754,370	112,960	481,733
Norwood,	1,826,600	163,270	1,104,309
Paxton,	19,290	4,000	13,554
Peabody,	2,834,525	282,400	2,079,150
Princeton,	35,371	14,868	11,704
Reading,	1,133,842	162,225	649,042
Rowley,	50,317	18,260	19,778
Shrewsbury,	196,980	49,620	95,065
South Hadley,	297,600	64,108	140,957
Sterling,	76,560	14,490	49,328
Taunton,	5,451,500	714,415	3,655,767
Templeton,	139,999	30,319	60,418
Wakefield,	565,307	167,591	271,497
Wellesley,	921,910	172,306	418,307
West Boylston,	88,000	39,632	39,681
Westfield,	2,157,599	400,132	1,587,574

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load, June 30, 1916: —

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	1	190	1	2	7	130.08	32	32.00	162.08
Belmont,	1	1,550	1	1	17	1,842.07	18	87.00	1,929.07
Boylston,	1	60	1	1	8	24.32	—	—	24.32
Brantree,	1	1,514	1	1	—	—	37	130.39	—
Chicopee,	1	1,985	1	5	50	—	178	3,092.12	—
Concord,	1	814	1	3	104	2,041.10	50	134.74	2,175.84
Danvers,	1	1,479	1	—	92	750.88	119	1,573.88	2,324.77
Georgetown,	1	174	1	6	18	122.26	27	89.33	211.59
Groton,	1	132	1	1	6	184.25	8	54.35	238.60
Groveland,	1	214	1	1	3	240.48	4	4.50	244.98
Hingham,	1	816	1	2	36	1,023.21	43	285.00 ²	1,377.21
Holden,	1	194	1	7	1	107.12	10	5.96	113.08

¹ Incomplete.² Also 12 ranges and 5 rectifiers of 69 kilowatts.

TABLE 5. — *Connected Load Statistics* — Concluded.

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Holyoke,	—	5,180	—	33	247	8,768.82	1,372	7,940.41	16,709.23
Hudson,	—	783	—	4	57	— ¹	79	330.00	— ¹
Hull,	—	1,620	—	—	126	1,334.00	148	432.93	1,766.93
Ipswich,	—	539	—	—	—	45.60	—	—	45.60
Littleton,	—	121	—	—	6	72.08	11	42.00	114.08
Lunenburg,	—	127	—	1	13	— ¹	14	17.00	— ¹
Mansfield,	—	563	—	7	56	— ¹	57	296.00	— ¹
Marblehead,	—	1,442	—	1	47	— ¹	123	399.00	— ¹
Merrimac,	—	184	—	1	11	113.84	39	197.24	311.08
Middleborough,	—	693	—	6	25	743.79	92	256.60	1,000.39
Middleton,	—	62	—	1	—	— ¹	—	—	— ¹
North Attleborough,	—	883	—	4	38	1,359.10	—	301.88	1,660.98
Norwood,	—	1,430	—	2	—	1,610.00	208	1,405.00	3,015.00
Paxton,	—	53	—	—	3	22.67	—	—	22.67
Peabody,	—	1,436	—	131	—	1,644.50	158	1,649.20 ²	2,338.70
Princeton,	—	59	—	—	4	— ¹	—	—	— ¹
Reading,	—	1,678	—	13	42	1,934.95	86	213.94	2,148.89
Rowley,	—	78	—	3	16	70.00	19	12.66	82.66

Shrewsbury, .	.	.	.	.	497	—	—	—	22	442.00	65	33.00	475.00
South Hadley,	.	.	.	.	414	—	—	2	21	340.74	22	111.00	451.74
Sterling, .	.	.	.	.	108	—	—	1	16	86.88	25	98.00	184.88
Taunton,	.	.	.	.	1,489	—	11	31	129	— ¹	415	— ¹	— ¹
Templeton,	.	.	.	.	231	—	—	17	51	226.86	77	69.18	296.04
Wakefield,	.	.	.	.	869	—	1	—	36	— ¹	61	— ¹	— ¹
Wellesley,	.	.	.	.	981	—	—	33	—	1,416.00	47	168.00	1,584.00
West Boylston,	.	.	.	.	149	—	—	—	14	134.48	—	—	134.48
Westfield,	.	.	.	.	1,204	—	—	23	99	— ¹	226	1,170.60	— ¹

¹ Incomplete.² Also heating devices of 45 kilowatts.

TABLE 6. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations:—

For the Year ending June 30, 1916.

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
Daily capacity of works (feet), . .	1,950,000	125,000	350,000	225,000
Greatest output (feet),	824,146	— ¹	155,000	185,400
Date of same,	Sept. 21	— ¹	Sept. 11	Sept. 18
Least output (feet),	532,760	— ¹	81,800	76,000
Date of same,	April 28	— ¹	Jan. 2	Feb. 13
Gas made (feet), year ending June 30, 1916,	234,939,990	5,743,230	43,969,000	48,111,400
Gas made (feet), year ending June 30, 1915,	222,158,213	5,003,990	44,972,000	46,620,020
Gas sold by meter (feet), year ending June 30, 1916,	214,395,700	4,914,600	34,842,700	42,677,750
Gas sold by meter (feet), year ending June 30, 1915,	207,674,840	4,264,100	32,680,200	43,692,200
Gas supplied to public buildings (feet), year ending June 30, 1916,	2,240,700	24,800	228,100	91,300
Gas used at works and offices (feet), year ending June 30, 1916,	77,090	101,200	209,200	453,700
Gas unaccounted for (feet), year ending June 30, 1916,	18,235,016	698,630	8,687,600	4,847,128
Percentage unaccounted for, 1916,	7.76	12.16	19.76	10.07
Percentage unaccounted for, 1915,	5.86	12.24	26.43	5.45
Total sales of gas 1915-16 (feet),	216,636,400	4,939,400	35,070,800	42,769,050
Increase over 1914-15 (per cent.),	3.68	15.27	6.79	2.38 ²
Gas sold per mile of main (feet),	3,628,556	576,699	924,030	1,524,146
Gas unaccounted for per mile of main (feet),	305,428	81,568	228,897	172,735
Number of consumers per mile of main,	225.3	50.2	59.2	101.1
Gas sold per consumer (feet),	15,939	11,429	15,513	15,038
Gas materials used,	— ³	— ⁴	— ⁵	—
Fuel used,	— ⁶	— ⁷	— ⁸	— ⁹

¹ No record.² Decrease.³ Oil, 409,736 gallons; benzol, 500 gallons.⁴ Fuel oil, 26,556 gallons.⁵ Oil, 55,005 gallons.⁶ Coal, 12,505 tons; coke, 3,195 tons.⁷ Coal, 51.9 tons; coke, 175.3 tons.⁸ Coal, 3,391 tons; coke, 1,010.8 tons.⁹ Coal, 4,566.9 tons.

TABLE 7. — *Street Mains and Meters.**Street Mains. — Length in Feet, of Each Size, June 30, 1916.*

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
One inch,	1,441	—	15,820	—
One and one-quarter inch,	1,893	50	15,272	122
One and one-half inch,	1,858	165	25,983	913
Two inch,	8,694	496	49,201	5,660
Two and one-half inch,	380	—	338	4,224
Three inch,	64,372	13,685	25,268	69,056
Four inch,	105,967	25,371	29,734	53,117
Six inch,	64,908	2,231	13,106	10,295
Eight inch,	35,519	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	18,731	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	11,030	—	—	—
Total length,	315,233	45,223	200,398 ¹	148,162
Length in miles and feet, $\left\{ \begin{array}{l} \text{miles,} \\ \text{feet,} \end{array} \right.$	$\left\{ \begin{array}{l} 59 \\ 3,713 \end{array} \right.$	$\left\{ \begin{array}{l} 8 \\ 2,983 \end{array} \right.$	$\left\{ \begin{array}{l} 37 \\ 5,038 \end{array} \right.$	$\left\{ \begin{array}{l} 28 \\ 322 \end{array} \right.$
Increase during year (feet),	7,435	—	2,014	4,712

Meters. — Number of Each, June 30, 1916.

Two light,	—	—	1	—
Three light,	12,805	129	2,057	1,894
Five light,	350	287	156	828
Ten light,	161	7	12	63
Twenty light,	64	5	9	11
Thirty light,	41	1	5	16
Forty light,	—	—	—	7
Forty-five light,	6	—	1	12
Fifty light,	3	1	3	1
Sixty light,	7	—	—	4
Eighty light,	4	—	1	2
One hundred light,	6	—	1	—
One hundred and fifty,	3	—	—	—
Two hundred light,	1	—	—	—
Total number in use June 30, 1916,	13,451	430	2,246	2,838
Increase during year,	351	44	103	88

¹ Includes 23,076 feet three-quarter-inch main.

APPENDIX I. — ABSTRACTS OF ACCIDENTS.

In accordance with section 140 of chapter 742 of the Act's of 1914, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1916.

GAS (FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 1	William Y. Kelley, .	55	Lynn: 21 Summer Street, .	Mixed, .	Inhaled gas through rubber tube.
2	Frank Leventhal, .	26	Dorchester: 92 Erie Street, .	Mixed, .	Burner found open. Accident.
2	Frank Kellam, .	26	Boston: 165 Charles Street, .	Mixed, .	Burners of gas radiator leaked.
2	Wilfred Senecal, .	36	Haverhill: 345 River Street, .	Water, .	Burners to gas heater found open. Accident.
3	Annie J. Johnson, .	54	Boston: 15 Union Park, .	Mixed, .	Inhaled gas through rubber tube.
5	Max Gillis, .	54	Malden: 452 Cross Street, .	Mixed, .	Gas escaped from tube which was accidentally detached from stove.
6	Thomas F. Walsh, .	80	Charlestown: 12½ Decatur Street, .	Coal, .	Burners to gas stove found open. Accident.
6	Harry E. Day, .	33	East Boston: 3 Lexington Place, .	Mixed, .	Prepayment meter was stolen and gas escaped into this man's room from broken connection.
8	George A. Welch, .	76	South Boston: 456 Broadway, .	Mixed, .	Gas escaped from defective nipple on gas hose. Accident.
10	Robert J. Tuffin, .	69	Boston: 72 Myrtle Street, .	Mixed, .	Burner found open. Accident.
10	Thomas J. McGrane, .	65	East Boston: 49 Border Street, .	Mixed, .	Burner found open. Accident.

12	Hannah Boudreau, .	37	Pittsfield: 30 Henry Avenue, .	Mixed, .	Tube to gas heater disconnected and burner found open. Accident.
12	Fred S. Clines, .	50	Revere: Alden Avenue, .	Mixed, .	Inhaled gas through rubber tube.
12	Carolina Puia, .	27	Boston: 15 Charter Street, .	Mixed, .	Burner to gas heater found open. Accident.
12	John Barker, .	70	Boston: 167 Warren Avenue, .	Mixed, .	Burner found open. Suicide.
13	Edmund L. Marsh, .	61	Boston: 24 Deme Street, .	Mixed, .	Burner to gas heater found open. Accident.
13	Bridget Dolan, .	64	Boston: 1271 Columbus Avenue, .	Mixed, .	Burner found open. Accident.
15	Mary Lucas, .	35	New Bedford: 877 Brock Avenue, .	Mixed, .	Burners to gas stove and chandelier found open. Suicide.
18	Michael M. Craven, .	55	Hyde Park: 83 Maple Street, .	Mixed, .	Burner to gas stove found open. Accident.
19	George Parks, .	26	Boston: 44 Gray Street, .	Mixed, .	Burner found open. Suicide.
20	John Smith, .	66	Fall River: 57 Lyon Street, .	Mixed, .	Tubing from hose-cock to hot plate disconnected.
21	Allen McDonald, .	78	Jamaica Plain: 18 Eggleston Street, .	Mixed, .	Burner found open. Accident.
21	Leon Martin, .	30	New Bedford: 1036 Acushnet Avenue, .	Mixed, .	Burner found partly open. Accident.
22	Walter N. White, .	30	Dorchester: 922 Dorchester Avenue, .	Mixed, .	Burner found partly open. Accident.
23	Frank O'Malley, .	45	South Boston: 4 Grace Court, .	Mixed, .	Burners found open. Suicide.
26	Peter Keegan, .	69	Revere: 57 Waverly Street, .	Mixed, .	Burner found open. Accident.
26	John S. Phelan, .	28	Quincy: 50 Hodges Avenue, .	Mixed, .	Gas escaped when tube leading to gas stove was accidentally disconnected.
27	Henry Cooper, .	57	New Bedford: 8 Warwick Street, .	Mixed, .	Burner found open. Suicide.
30	Frank O. Mengel, .	52	Holyoke: 610 Main Street, .	Mixed, .	Thrust his head into a gas-filled box.
31	Abram R. Luscomb, .	76	New Bedford: 110 Middle Street, .	Mixed, .	Burner found partly open. Accident.
31	Ann West, .	62	Fall River: 46 Canonicus Street, .	Mixed, .	Burners to gas stove found open. Suicide.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 5	Mary E. Van Wart, .	60	Waltham: 345 Moody Street, .	Mixed, .	Burner found open. Suicide.
5	Martin J. Ford, .	33	Boston: 6 Ferdinand Street, .	Mixed, .	Burner found open. Suicide.
6	Christine Gray, .	44	Worcester: 4 Goddard Street, .	Mixed, .	Burner found open. Suicide.
7	Moses Sawyer, .	71	Haverhill: 224 Main Street, .	Water, .	Burner found open. Suicide.
9	William M. O'Neil, .	30	Malden: 565 Salem Street, .	Mixed, .	Burner found open. Suicide.
10	Harry Colinski, .	17	New Bedford: 296½ Acushnet Avenue, .	Mixed, .	Burner found open. Suicide.
11	Michael Corrigan, .	58	Fall River: 284 Fountain Street, .	Mixed, .	Burner to gas stove found open. Accident.
12	Ellen Blair, .	59	Lowell: 462 Suffolk Street, .	Mixed, .	Received fatal burns when clothing caught fire from flames from gas oven.
14	William H. Connor, .	—	Medford: 454 Main Street, .	Mixed, .	Gas escaped from radiator burner.
15	Gabriel Panulis, .	32	Charlestown: 17 Moulton Street, .	Coal, .	Burner found open. Accident.
17	Marie Higgins, .	55	Boston: 12 Isabella Street, .	Mixed, .	Burner found open. Suicide.
17	Allen A. Bither, .	66	Boston: 13 Bowdoin Street, .	Mixed, .	Inhaled gas through rubber tube.
17	Charles J. Walmsley, .	53	New Bedford: 50 Hillman Street, .	Mixed, .	Inhaled gas through rubber tube.
24	Mary Czepiel, .	24	New Bedford: Oxford House, .	Mixed, .	Burner found open. Suicide.
29	Charles Curtis, .	47	Fall River: 23 Fruit Street, .	Mixed, .	Gas escaped when hose was disconnected from hot plate.
29	Richard Park, .	50	Worcester: 139 Summer Street, .	Mixed, .	Burner found partly open. Accident.
29	Eliza Flynn, .	45			

March 3	Harriet Apel, . . .	57	Whitman: 41 Ellis Avenue, . . .	Water, .	Inhaled gas through rubber tube.
3	Jane Coleman, . . .	74	South Boston: 723 East Third Street, .	Mixed, .	Inhaled gas through rubber tube.
4	Patrick H. Cahill, . . .	38	Roslindale: 25 Woodlawn Street, .	Mixed, .	Burners found open. Suicide.
5	James R. Foster, . . .	22	Webster: City Hotel, Davis Square, .	Water, .	Burner turned on after being turned off. Accident.
5	Clarence Stanley, . . .	20		Mixed, .	Burner found open. Suicide.
6	Andrew Anderson, . . .	75	Worcester: 21 Whipple Street, . . .	Mixed, .	Tubing connecting radiator with gas jet came off.
8	Harold D. Donathan, . . .	17	Haverhill: 5 Dexter Street, . . .	Water, .	Burners of gas range found open. Suicide.
10	Florence Young, . . .	50	Dorchester: 12 Greendale Street, .	Mixed, .	Burner found partly open. Accident.
13	Stephen Liss, . . .	30	Springfield: 40 Congress Street, . .	Mixed, .	Burner found open. Accident.
14	Wiley Thomas, . . .	45	Springfield: 65 Vernon Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
19	Lillian Lovell, . . .	36	Boston: 396 Northampton Street, .	Mixed, .	Burners found open. Accident.
20	Lorenzo Mauzzi, . . .	69	Boston: 3 Lothrop Place, . . .	Mixed, .	Burner found open. Accident.
21	Mary E. Yaffa, . . .	54	Boston: 112 Poplar Street, . . .	Mixed, .	Burner found open. Accident.
22	Charles Wilson, . . .	33	Boston: 2 Cazenove Street, . . .	Mixed, .	Burner found open. Accident.
26	Martin Feeley, . . .	47	East Boston: 440 Saratoga Street, .	Mixed, .	Burners found open. Suicide.
30	Fred F. Whitney, . . .	49	Everett: Methodist Episcopal Church, Norwood Street.	Mixed, .	Burner to gas stove found open. Accident.
30	Michael McHugh, . . .	-	Salem: 30 Albion Street, . . .	Mixed, .	Inhaled gas through rubber tube.
31	Seraphine Mutha, . . .	35	West Roxbury: 43 Rockland Street, .	Mixed, .	Clothing caught fire from flames of a gas radiator.
April 2	Ella L. Mills, . . .	61	Lowell: Mt. Vernon Street, . . .	Mixed, .	Burner found open. Suicide.
5	Wellington Vrooman, . . .	45	Brockton: 1169 Main Street, . . .	Mixed, .	

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
April 10	Frederick Reed, .	38	Newton Center: 30 Ripley Road, .	Mixed, .	Tube became detached from gas stove. Accident.
10	Francis Denomme, .	87	Fall River: 1061 Davol Street, .	Mixed, .	Burner found open. Suicide.
14	Stephen A. Tillotson, .	52	Fall River: 381 Bradford Avenue, .	Mixed, .	Burner found open. Suicide.
14	John Perrin, .	77	Springfield: 309 Birnie Avenue, .	Mixed, .	Burner found open. Accident.
20	William Cooper, .	57	Southbridge: 54 Everett Street, .	Water, .	Burner found partly open. Accident.
21	Mary Leonard, .	19	New Bedford: 215 Coffin Avenue, .	Mixed, .	Burner found partly open. Accident.
24	David Fawcett, .	30	Charlestown: 32 Lincoln Street, .	Coal, .	Inhaled gas through rubber tube.
25	Rodney Jordan, .	57	Boston: 106 Chandler Street, .	Mixed, .	Burner found open. Accident.
27	Elizabeth Marvin, .	46	Dorchester: 25 Glendale Street, .	Mixed, .	Burner found open. Accident.
28	Allen R. Thompson, .	6	Roxbury: 6 Logan Street, .	Mixed, .	Burner found open. Accident. Stoddard Thompson partially asphyxiated at same time.
28	Anna D. Thompson, .	16			
28	Mary I. Kershaw, .	57	Malden: 23 Orchard Street, .	Mixed, .	Gas escaped through defective tubing connecting burner with gas stove.
29	Annie C. McLeod, .	60	Roxbury: 23 Cliff Street, .	Mixed, .	Gas escaped from tube connecting with gas stove.
30	Eliza Grimsshaw, .	50	Lynn: 343 Summer Street, .	Mixed, .	Burner accidentally turned on after being shut off.
May 2	Arthur Libby, .	34	East Boston: 138 Meridian Street, .	Mixed, .	Burner found open. Suicide.
6	James W. Clark, .	72	Springfield: 69 Walnut Street, .	Mixed, .	Inhaled gas through rubber tube.

8	Julia Sheehan, .	49	Methuen: 117 Centor Street, .	Mixed, .	Gas escaped from fixture from which burner had been removed. Suicide.
9	Herbert Popple, .	54	Fall River: 21 Pear Street, .	Mixed, .	Burner found partly open. Accident.
12	Helen Powers, .	-	Northampton: 40 Union Street, .	Mixed, .	Burner found open. Accident.
15	Margaret Walker, .	49	South Boston: 881 East Fourth Street, .	Mixed, .	Burner found partly open. Indeterminate.
15	John J. Duggan, .	60	Roxbury: 45 Linwood Street, .	Mixed, .	Burner found open. Suicide.
20	Alfred Sprague, .	35	Boston: 65 Charles Street, .	Mixed, .	Burner found open. Suicide.
21	Mary W. Keith, .	-	Somerville: 6 Chandler Street, .	Mixed, .	Burner found open. Accident.
22	Elizabeth Smith, .	74	East Boston: 17 Marion Street, .	Mixed, .	Burner found open. Suicide.
26	John W. Potter, .	47	Fall River: 290 President Avenue, .	Mixed, .	Burner found open. Suicide.
26	Eunice Phipps, .	15	Everett: 60 Dean Street, .	Mixed, .	Overcome by burned gases from a gas water heater.
27	John V. Seitz, .	-	Roslindale: 97 Brown Avenue, .	Mixed, .	Burner found open. Accident.
29	Lizzie M. Ramsey, .	60	Malden: 13 Tremont Street, .	Mixed, .	Burner found open. Suicide.
29	Jane Cox, .	70	Lowell: 398 Lawrence Street, .	Mixed, .	Gas leaked from tube connecting hot plate with gas cock.
30	Phillippe Pelletiere, .	20	Worcester: New Langdon Hotel, .	Mixed, .	Burner found open. Accident.
June 5	August Hella, .	-	Maynard: Socialist Hall, Parker Street, .	Water, .	Burners to gas range found open. Suicide.
5	Jacob Hentz, .	71	Worcester: 7 Gardner Street, .	Mixed, .	Rubber tube detached from gas burner. Accident.
7	Louisa A. Stevens, .	69	Worcester: 7 West Lake Street, .	Mixed, .	Inhaled gas through rubber tube.
7	Catherine Monahan, .	50	Lowell: 37 Elm Street, .	Mixed, .	Gas escaped from jet from which tip was missing. Samuel and Edward Stokes partially overcome at same time.

† Months.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
June 8	Otto Ahlstrom, .	54	Worcester: 14 Boardman Street, .	Mixed, .	Inhaled gas through rubber tube.
8	Louis Ferrari, .	65	Boston: 58 Carver Street, .	Mixed, .	Burner found open. Accident.
11	John F. O'Neil, .	21	Cambridge: 12 Palermo Street, .	Mixed, .	Inhaled gas through rubber tube.
15	William H. Cronin, .	50	Gloucester: Exchange Street, .	Mixed, .	Burner found open. Accident.
15	Frank E. Stowell, .	57	Lowell: 225 Foster Street, .	Mixed, .	Burner found open. Accident.
18	Unknown man, .	33	Lowell: 29 Kirk Street, .	Mixed, .	Burner found open. Accident.
18	William Van Bergen, .	65	Jamaica Plain: 196 Chestnut Street, .	Mixed, .	Burners to gas stove found open. Suicide.
21	John W. Kendall, .	78	New Bedford: 533 Rivet Street, .	Mixed, .	Burner found open. Accident.
22	Edward M. Downing, .	28	Boston: 228 Shawmut Avenue, .	Mixed, .	Inhaled gas through rubber tube.
24	Sabina Lyford, .	42	Brockton: 184 Center Street, .	Mixed, .	Gas escaped because a plug had been removed.
25	Alonzo Colson, .	-	Beverly: 9 Fayette Street, .	Mixed, .	Burner to gas range found open. Accident.
26	Frank N. Lincoln, .	53	New Bedford: 62 Rounds Street, .	Mixed, .	Burner found open. Suicide.
26	Tesa A. Westover, .	40	Boston: 23 Maxwell Street, .	Mixed, .	Burner found open. Suicide.
29	Orville M. Gillette, .	83	Danvers: 7 Beacon Street, .	Mixed, .	Inhaled gas through rubber tube.
30	Lawrence Dunnigan, .	80	Fall River: 150 Hunter Street, .	Mixed, .	Burner found open. Accident.
30	Filomena Petta, .	6	Quincy: Canal Street, .	Mixed, .	Received fatal burns when clothing caught fire from flames of a gas stove.

July	4	Jules Parmentier, . . .	56	New Bedford: 234 Deane Street, . .	Mixed, .	Burner found open. Accident.
	4	Martin Davidson, . . .	38	Roxbury: 88 Lambert Street, . .	Mixed, .	Burner found open. Suicide.
	5	Scott M. Cofran, . . .	70	Jamaica Plain: 70 Green Street, . .	Mixed, .	Inhaled gas through rubber tube.
	23	Joseph Greenheisel, . . .	56	Fall River: 155 Glasgow Street, . .	Mixed, .	Inhaled gas through rubber tube.
	24	Esie Lancto, . . .	73	Springfield: 42 Montmorenci Street, .	Mixed, .	Inhaled gas through rubber tube.
	24	Hazel Bourre, . . .	20	Fall River: 878 Second Street, . .	Mixed, .	Burner found open. Suicide.
	26	Pansy Arthur, . . .	16	Dorchester: 122 Tonawanda Street, .	Mixed, .	Burner found open. Suicide.
	26	Joseph A. Marcille, . . .	26	Boston: 11½ Warrenton Street, . .	Mixed, .	Burner found open. Suicide.
	29	Rose Albert, . . .	36	Springfield: 18 Massasoit Place, . .	Mixed, .	Inhaled gas through rubber tube.
	30	George W. Pritchard, . . .	—	Somerville: 16 Fremont Street, . .	Mixed, .	Burner found open. Accident.
Aug.	1	Emanuel Ainsworth, . . .	58	Fall River: 38 Fourth Street, . .	Mixed, .	Burners found open. Suicide.
	2	Enrico Oliverie, . . .	19	Boston: 2 Mahan Place, . . .	Mixed, .	Burner found open. Suicide.
	7	Antonia F. Rapella, . . .	52	Jamaica Plain: 236 Amory Street, .	Mixed, .	Burner found open. Suicide.
	8	Sidney F. Day, . . .	68	East Boston: 316 Sumner Street, . .	Mixed, .	Burner found open. Accident.
	9	Kavork Sirooian, . . .	30	Boston: 1 Wyman Place, . . .	Mixed, .	Burner found open. Suicide.
	10	Charles F. Rowe, . . .	50	Boston: 17 Cambridge Street, . .	Mixed, .	Burner found open. Accident.
	12	Giuseppe Julio, . . .	75	Boston: 12 Unity Street, . . .	Mixed, .	Inhaled gas through rubber tube.
	12	James A. Burkhill, . . .	37	Haverhill: 16 Pecker Street, . . .	Water, .	Burners found open. Suicide.
	14	Annie Keyzer, . . .	58	Peabody: 31 Jacobs Street, . . .	Mixed, .	Inhaled gas through rubber tube.
	15	Ellen Grinshaw, . . .	66	New Bedford: 7 Durfee Street, . .	Mixed, .	Burner found open. Suicide.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Aug. 24	Mrs. Thomas McGarry, .	38	Somerville: 421 Somerville Avenue, .	Mixed, .	Received fatal burns when her clothing caught fire from a gas hot plate.
30	Alberta Barrows, .	40	Haverhill: 45 Portland Street, .	Water, .	Burner found open. Suicide.
Sept. 8	Joseph Fratini, .	42	Boston: 108 Warrenton Street, .	Mixed, .	Burner found open. Accident.
10	Mary Green, .	60	New Bedford: 20 Cove Street, .	Mixed, .	Burner found open. Suicide.
10	Lydia Cummings, .	—	Boston: 34 Gleason Street, .	Mixed, .	Turned on gas cock after turning it off. Accident.
10	John W. Wood, .	52			
10	Laurel E. Wood, .	7	Fitchburg: 1 Goddard Street, .	Mixed, .	Burner broken off. Suicide of man and homicide of children.
10	John Henry Wood, .	5			
10	James A. Neason, .	—	Boston: 33 East Street, .	Mixed, .	Burner found open. Accident.
11	Richard Townley, .	50	Fall River: 872 Plymouth Avenue, .	Mixed, .	Burner found open. Suicide.
13	Mary E. Finnegan, .	43	Dorchester: 4 Victoria Street, .	Mixed, .	Burners found open. Suicide.
17	Bridget Geraghty, .	45	Lowell: 87 Summer Street, .	Mixed, .	Burners found open. Accident.
17	Eldridge Beal, .	55	Boston: 39 Cambridge Street, .	Mixed, .	Burner found open. Accident.
20	Francis Hallowell, .	45	South Boston: 655 East Seventh Street, .	Mixed, .	Inhaled gas through rubber tube.
21	Alphonse Barberie, .	56	East Boston: 273 Maverick Street, .	Mixed, .	Inhaled gas through rubber tube.
21	James F. Ronan, .	—	Dorchester: 80 Mayfield Street, .	Mixed, .	Burner found partly open. Accident.
23	Mary E. Delano, .	55	New Bedford: 95 Chestnut Street, .	Mixed, .	Burner found open. Suicide.

23	John Lord, . . .	55	Holyoke: 163 Main Street, . .	Mixed, .	Burners found open. Accident.
24	Joao Jacintho, . .	57	New Bedford: 17 Weld Street, .	Mixed, .	Burner found partly open. Accident.
26	Frank G. Ahlberg, .	-	Boston: 139 Florence Street, .	Mixed, .	Burner found open. Accident.
30	John Chapman, . .	41	Boston: 34 Warrenton Street, .	Mixed, .	Burner found open. Accident.
30	Clara M. Pearson, .	38	Quincy: rear 1611 Hancock Street, .	Mixed, .	Burners found open. Suicide and homicide.
30	Edith Pearson, . .	10			
Oct. 5	Frank B. Butler, . .	54	Worcester: 446 Grafton Street, .	Mixed, .	Burner found open. Suicide.
6	Charles Brava (or Brown), .	35	Brockton: 99 Arthur Street, .	Mixed, .	Inhaled gas through rubber tube.
7	Carrie E. Gifford, . .	60	New Bedford: 57 Morgan Street, .	Mixed, .	Burner found open. Suicide.
8	William Manning, . .	64	Woburn: 335 Main Street, . .	Coal, .	Burner found open. Accident.
11	Mary A. Wilson, . .	50	Lowell: rear 44 Whipple Street, .	Mixed, .	Burner found open. Suicide.
13	Joseph O'Brien, . .	26	Boston: 690 Massachusetts Avenue, .	Mixed, .	Burner to gas heater found open. Accident.
13	Mary A. F. Cate, . .	84	Fitchburg: 14 Cross Street, .	Mixed, .	Burner to gas heater found open. Accident.
15	Alfred Birch, . . .	50	Malden: 174 Madison Street, .	Mixed, .	Burner found partly open. Accident.
16	Rose E. McManus, . .	38	Roxbury: 115 Moreland Street, .	Mixed, .	Burner found partly open. Accident.
18	John J. McNichols, .	30	Boston: 17 Chambers Street, .	Mixed, .	Inhaled gas through rubber tube.
21	John J. Nugent, . .	51	Lowell: Gas Works, . . .	Mixed, .	Company employee. Was overcome by gas while searching for a plug in tunnel of purifying house.
21	James Hammond, . .	35	Boston: 38 Causeway Street, .	Mixed, .	Burner found open. Accident.
22	Antonio Walker, . .	60	Boston: 21 Dore Street, . . .	Mixed, .	Burner found open.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Oct. 24	Catherine Barry, .	54	Boston: 5 Bowdoin Street, .	Mixed, .	Burner found open. Accident.
24	Gaetano Rizzo, .	41			
26	John Hanson, .	28	Malden: 10 Broadway, .	Mixed, .	Burner found open. Suicide.
27	Ernest T. Taylor, .	34	Fall River: 132 Bradford Avenue, .	Mixed, .	Burner found open. Accident.
29	Leonard M. Bradlee, .	37	Mattapan: 1632 Blue Hill Avenue, .	Mixed, .	Inhaled gas through rubber tube.
30	Arthur McMahon, .	64	Spencer: Massasoit House, .	Water, .	Thought to have turned on gas when turning off electric light.
30	Almira H. Sears, .	39	Roslindale: 1029 South Street, .	Mixed, .	Burner found open. Suicide.
30	George Jablonsky, .	26	Chelsea: 123 Winnisimmet Street, .	Mixed, .	Suicide.
31	Mary A. Sessman, .	51	Lawrence: 122 Arlington Street, .	Mixed, .	Burners to gas range found open. Suicide.
Nov. 3	George L. Dukeshare, .	42	East Boston: 221 Leyden Street, .	Mixed, .	Burner found open. Accident.
4	Starvtos Egapion, .	25	Springfield: 351 Chestnut Street, .	Mixed, .	Burner found open. Accident.
5	Alfred Dewan, .	45	Chelsea: 96 Suffolk Street, .	Mixed, .	Burner found open. Accident.
6	Julia A. Powers, .	45	Somerville: 43 Thorndike Street, .	Mixed, .	Inhaled gas through rubber tube.
7	Margaret G. Conley, .	47	Cambridge: 34 Magazine Street, .	Mixed, .	Burner found open. Suicide.
8	James H. Barr, .	30	New Bedford: 651 Kempton Street, .	Mixed, .	Burner found open. Accident.
8	Abbie E. Tisdale, .	75	Roxbury: 45 Dale Street, .	Mixed, .	Burners found open. Suicide.
10	John H. Coffey, .	20	Lowell: 189 Wilder Street, .	Mixed, .	Burner found open. Accident.

Nov. 10	Woodrow H. Wilkinson,	2	New Bedford: 141 Rounds Street,	Mixed,	Burner found open.	Accident.
13	Owen Doherty,	45	Lynn: 19 Wyoma Street,	Mixed,	Burner found open.	Suicide.
13	Andrew Di Angelo,	60	Boston: 8 Camden Place,	Mixed,	Burner found open.	Accident.
13	Selma Hollowell,	49	New Bedford: 122 Mott Street,	Mixed,	Burner found open.	Suicide.
15	Charles Fox,	37	Boston: 13 Bond Street,	Mixed,	Burner found open.	Suicide.
15	Exilda Contois,	47	North Attleborough: 17 Avery Street,	Coal,	Flames under gas flatiron extinguished and gas fumes escaped into room.	
17	Ezra La Plante,	60	New Bedford: Hotel Waverly,	Mixed,	Burner found open.	Accident.
19	John Keefe,	74	Lowell: 245 Tenth Street,	Mixed,	Burners found open.	Accident.
19	Juukichi Kawahata,	65	Charlestown: 2 Joiner Street,	Coal,	Burner found open.	Accident.
20	William Kinley,	65	Boston: 1115 Washington Street,	Mixed,	Burner found open.	Accident.
20	John Connors,	65	Boston: 10 Rutland Street,	Mixed,	Burner found open.	Accident.
20	Samuel Chalmers,	60	Holyoke: 331 High Street,	Mixed,	Burners found open.	Accident.
20	John A. Boyne,	50	Holyoke: 95 Main Street,	Mixed,	Burners found open.	Suicide.
20	Donald D. McKinnon,	50	Lowell: 258 Merrinack Street,	Mixed,	Clothes ignited by flames from gas stove.	
21	Loretta Ready,	20	Haverhill: 42 Green Street,	Water,	Burners found open.	Suicide.
21	Loren H. Butler,	55	Lynn: 538 Summer Street,	Mixed,	Hose detached from gas stove.	Accident.
21	Frank E. Reardon,	47	Lowell: rear of 485 Moody Street,	Mixed,	Gas escaped into room through worn tubing.	
22	Savas Patridies,	48	Boston: 32 Ash Street,	Mixed,	Burner found open.	Suicide.
23	Katherine McGlynn,	50	Springfield: 79 Sargent Street,	Mixed,	Burner found partly open.	Accident.
23	Harry Moulthropo,	23				

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Nov. 24	Edmund Greenhalge,	74	Worcester: 8 Lewis Street, . . .	Mixed, .	Burner found open. Accident.
25	Josephine Gradzewicz,	3	Lawrence: 32 Hannagan Street, . .	Mixed, .	Clothes ignited by flames from a gas hot plate.
26	Agnes Collard, .	50	Haverhill: 49 Bellevue Avenue, . .	Water, .	Burner found open. Suicide.
26	Duncan McPherson, .	50	Boston: 1115 Washington Street, . .	Mixed, .	Burner found open. Suicide.
26	Benedict Kane, .	35	Boston: 35 Dwight Street, . . .	Mixed, .	Burner found open.
26	Joseph Jutras, .	30	Worcester: 16 School Street, . . .	Mixed, .	Burner found open. Accident.
27	Herman Banker, .	30	Chelsea: 16 Suffolk Street, . . .	Mixed, .	Inhaled gas through rubber tube.
27	James E. White, .	—	Dorchester: 22 Rosemont Road, . .	Mixed, .	Burner found partly open. Suicide.
28	John J. O'Neil, .	55	Boston: 229 Bolton Street, . . .	Mixed, .	Burner found open.
30	James Dyer, . .	56	Boston: 200A Hampden Street, . .	Mixed, .	Burner found partly open. Accident.
Dec. 1	Samuel McComb, .	—	Springfield: 241 North Main Street, .	Mixed, .	Inhaled gas through rubber tube.
1	Joseph Carpet, .	30	Adams: Greylock Hotel, . . .	Water, .	Burner found open. Accident.
1	Thomas Finn, . .	20	Holyoke: 143 Maple Street, . . .	Mixed, .	Burner left open by child's mother, who was partially asphyxiated at same time.
1	Lewis A. Wallon, .	—	Boston: 10 Stratford Street, . . .	Mixed, .	Burner found open. Suicide.
2	Joseph Mellor, . .	65	New Bedford: 88 Linden Street, . .	Mixed, .	Burner found open. Accident.
4	Ruth E. Sterne, .	35	Roxbury: 19 Waban Street, . . .	Mixed, .	Burners found open. Suicide.
5	Joseph L'Ecuver, .	57	Fitchburg: 160½ Fairmount Street, .	Mixed, .	Burner found open. Accident.

7	Charles H. Cummings,	46	Belmont: 113 Belmont Street,	Water,	Gas escaped from leaky rubber tube. Accident.
8	Malcolm MacPhee,	45	West Newton: 391 Cherry Street,	Mixed,	Burner found partly open.
9	Hugh McGinn,	55	Lowell: 15 Tyler Street,	Mixed,	Burner found open. Accident.
9	Thomas Copelis,	40	Boston: 13 Dillaway Street,	Mixed,	Burner found open. Accident.
10	Annie F. McKissock,	72	Lowell: 65 Fourth Street,	Mixed,	Burner found open. Accident.
11	Antonio Cenci,	51	Boston: 9 Wheeler Street,	Mixed,	Burner found open. Accident.
12	Thomas Buchanan,	25	Boston: 886½ Harrison Avenue,	Mixed,	Burner found open. Accident.
14	Simeon Gervais,	61	Haverhill: 39 Arch Street,	Water,	Burners found open. Accident.
16	John H. Keeffe,	—	Boston: 19 Sagamore Street,	Mixed,	Burner found partly open. Accident.
17	Peter Marassi,	37	East Boston: 11 Orleans Street,	Mixed,	Gas escaped from heater attached by tube to chandelier.
18	Jessie Pickering,	55	Boston: 396 Shawmut Avenue,	Mixed,	Gas escaped from tube loosely attached to gas stove.
18	Dennis Henneberry,	40			
18	Lena Smith,	50	Worcester: 21 Kilby Street,	Mixed,	Received fatal burns when she fell in a faint on gas range.
19	Bridget Madden,	52	Holyoke: 106 High Street,	Mixed,	Burner found open. Accident.
19	Theresa Madden,	48			
20	Jeremiah Dunn,	51	Boston: 10 Milford Street,	Mixed,	Burner found open. Suicide.
22	John Woodruff,	72	Fall River: 1143 Dwelly Street,	Mixed,	Burners found open. Suicide.
23	Agnes B. Conroy,	19	Brighton: 438 Western Avenue,	Mixed,	Was fatally burned when clothes caught fire from lighted gas stove.
24	Grace Wood,	24	Waltham: 100 Prospect Street,	Mixed,	Burners found open. Suicide.

¹ Months.

GAS (FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Dec. 25	William A. Thomas, .	85	Somerville: 87 Gilman Street, .	Coal, .	Gas escaped from heater. Accident.
26	Charles Cunningham, .	40	Boston: 46 Union Park, .	Mixed, .	Gas escaped from tube detached from heater.
26	Martha I. Landerkin, .	-	East Saugus: 155 Lincoln Avenue, .	Mixed, .	Gas cock on stove partly open. Accident.
29	Herbert W. Goodhue, .	25	Hyde Park: 63 Davison Street, .	Mixed, .	Burner found partly open. Accident.
30	Thomas F. Dillon, .	51	North Adams: 157 River Street, .	Water, .	Burner found open. Accident.
30	William Arthur, .	68	Cambridge: 97 Austin Street, .	Mixed, .	Burner to gas stove found open. Accident.
31	Lucius Underwood, .	-	Roxbury: 760 Parker Street, .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL).

Jan. 3	Grace Capasuma, .	28	East Boston: 273 Chelsea Street, .	Mixed, .	Gas leaked from fixture. Accident.
3	Urla Wozzarti, .	24			
3	William Drake, .	54	Boston: 14 Dartmouth Street, .	Mixed, .	Burners of gas stove and jet found open. Attempted suicide.
6	Thomas F. Walsh, .	14	Charlestown: 12½ Decatur Street, .	Coal, .	Burners to gas stove found open. Was overcome when his grandfather, Thomas F. Walsh, was asphyxiated.
6	Joseph Lowry (Patrick White).	25	Boston: 20 Causeway Street, .	Mixed, .	Burner found open. Accident.

6	Mr. J. R. Briry,	—				Malden: 193 Main Street, . . .	Mixed, .	Made ill by leaking gas.
6	Mrs. J. F. Briry,	—						
6	Eva Moran,	—						
7	J. B. Currier,	—						
7	George F. Walker,	—				Haverhill: 6 Elm Street, . . .	Water, .	Overcome by gas which escaped from burners of gas range accidentally opened by brushing of fire hose against them.
7	Herbert A. Chase,	—						
7	Augustus Poisey,	35				Worcester: 16 Orange Street, . . .	Mixed, .	Burner to heater found open. Accident.
9	Julius Meale,	36				Boston: 78 Brighton Street, . . .	Mixed, .	Burner found open. Attempted suicide.
11	Patrick Cooney,	—						
11	Mary E. Cooney,	—						
11	Catherine Cooney,	—				North Adams: 622 Main Street, . . .	Water, .	Gas leaked from a meter causing headaches.
11	Margaret Sheehan,	—						
16	John Sutkas,	29				Haverhill: Hotel Webster, Washington Square.	Water, .	Burner found partly open. Attempted suicide.
16	Annie Polynosky,	—						
16	Zofia Gorka,	—						
16	Joseph Gorka,	9						
16	Stanley Gorka,	5				New Bedford: Hicks and North Front streets.	Mixed, .	Gas from broken main traveled along line of sewer pipe and entered house.
16	John Gorka,	3						
16	Jennie Gorka,	1						
17	Mary Walsh,	25				Roxbury: 20 Montrose Street, . . .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 17	Bertha Brough,	.	Boston: 96 Waltham Street,	Mixed, .	Inhaled gas through rubber tube.
17	Michael J. Breen,	21	Worcester: Gas Works, Quinsigamond Street.	Mixed, .	Company employees. Were overcome by gas while lifting the lid from a purification box.
17	Miles F. Burke,	23			
20	Michael Dillon,	32	Boston: 115 Brookline Avenue,	Mixed, .	Gas escaped from defective burner.
22	James White,	.	Dorchester: 922 Dorchester Avenue,	Mixed, .	Was overcome while trying to resuscitate Walter N. White, who was asphyxiated.
23	Effie Blodgett,	.	Boston: 74 Chandler Street,	Mixed, .	Burner found partly open. Accident.
24	Julius Spoase,	41	Dorchester: 20 Franklin Court,	Mixed, .	Gas escaped from broken pipe.
25	Antony Lopez,	.	Belmont: 95 Grove Street,	Water, .	Company employee. Was burned about face and neck by gas which ignited when he was testing for leaks.
25	Nellie Crean,	30	Worcester: 36 Chatham Street,	Mixed, .	Inhaled gas through rubber tube.
27	William Brown,	45	Boston: 224 Shawmut Avenue,	Mixed, .	Burner found open. Accident.
27	Annie M. Brown,	43			
28	George Rosenfeld,	.	Boston: 30 Worcester Square,	Mixed, .	Gas escaped from independent hose cock back of bracket fixture.
28	Benjamin Dorfman,	.	Haverhill: 245 Winter Street,	Mixed, .	Gas escaped from radiator. Accident.
29	Benjamin Connors,	65	Saugus: 10 Whittier Street,	Mixed, .	Connections not tight and gas leaked out.
Feb. 1	Mrs. L. S. Chandler,	.	Worcester: 6 Bridge Street,	Mixed, .	Burner found open. Accident.
4	James Murray,	38	.	Mixed, .	.

8	Fred H. Elliott,	40	Haverhill: 81 Merrimack Street, .	Water, .	Inhaled gas through rubber tube.
13	Mary Gibbons,	55	Brookline: 28 Prospect Street, .	Mixed, .	Burner to gas stove found open. Probably accident.
13	Michael Dunn,	-	Salem: 143 Canal Street, .	Mixed, .	Burner found open. Attempted suicide.
13	Peter Gevinsky,	25	Haverhill: 126 River Street, .	Water, .	Burner found open. Accident.
15	Laura E. Currier,	34	Lowell: 15 McFarlin Avenue, .	Mixed, .	Inhaled gas through rubber tube.
17	Charles Katz, .	15	Boston: 53 Billerica Street, .	Mixed, .	Burner found open. Accident.
17	Rebecca Katz, .	10			
17	John Maygorla,	35	Boston: 118 West Newton Street,	Mixed, .	Burner found open. Attempted suicide.
23	Asel B. Taylor,	-	Malden: 252 Ferry Street, .	Mixed, .	Burner found partly open. Accident.
26	Parker C. Cassidy,	52	Waltham: 43 Floyd Street, .	Mixed, .	Burners to gas stove found open. Accident.
28	Marshall Quinn,	39	Bridgewater: 98 Spring Street, .	Mixed, .	Was overcome by gas when cleaning out a frozen service.
29	Patrick Dillon,	-	Everett: 30 Mead Street, .	Mixed, .	Burner found open. Accident.
March 2	Elizabeth Barry,	51	Jamaica Plain: 28 Weld Hill Street,	Mixed, .	Burners found open. Accident.
5	Lucy A. Harrison,	42	Boston: 51 Worcester Street, .	Mixed, .	Burner found open. Accident.
11	Charles E. Mortimer,	60	Boston: 14 Boylston Street, .	Mixed, .	Burner found open. Accident.
13	James Doyle, .	-	Springfield: 21 Emery Street, .	Mixed, .	Burner found open. Attempted suicide.
13	James O'Donnell,	-			
14	Lila Lehto, .	-	Fitchburg: 129 Mechanic Street, .	Mixed, .	Burner to gas stove found open. Accident.
14	Baby Lehto, .	13			

1 Months.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 15	Patrick Gillon, .	38	Roxbury: opp. 77 St. Alphonsus Street,	Mixed, .	Were partially overcome by gas from a pipe they were repairing.
15	Michael Grinham, .	40			
16	Sarah A. Culliton, .	35	Lynn: 127 Summer Street, .	Mixed, .	Gas leaked through rubber tubing connecting gas flat with burner.
20	Margaret Mahoney, .	34			
20	William T. Mahoney, .	9	South Boston: 91 Mercer Street, .	Mixed, .	Burners found open. Accident.
20	Gerald Mahoney, .	6			
20	Margaret Mahoney, .	3			
20	Mrs. James Malcolmsen, .	—	Malden: 97 High Street, .		
20	Mrs. Gabrielson, .	—			
20	Irving Gabrielson, .	19	Malden: 101 High Street, .		
20	Mrs. J. E. Buskirk, .	—	Malden: 100 High Street, .	Mixed, .	Made ill by gas from a leaking main.
20	Mr. H. D. Large, .	—			
20	Mrs. H. D. Large, .	—	Malden: 102 High Street, .		
20	Mrs. C. L. Wilder, .	—	Malden: 103 High Street, .		
20	John Ewing, .	60	Chelsea: 49 Chestnut Street, .	Mixed, .	Burner found partly open. Accident.
21	George Lebreche, .	26	Haverhill: 3 Washington Street, .	Water, .	Burner found open.
22	Joseph King, .	30	Haverhill: 131 Winter Street, .	Water, .	Burner found open. Accident.

23	Mrs. Eben Curtis,	.	.	—	Revere: 175 Campbell Avenue,	.	Mixed,	Overcome by gas leaking in from street.
23	Mrs. G. Nash,	.	.	—		.		
23	Charles Nash,	.	.	—		.		
23	John F. Brown,	.	.	—	Marblehead: Moose Lodge Room,	.	Mixed,	Burner found open. Accident.
25	Thomas Marr,	.	.	72	Marblehead: 31 Elm Street,	.	Mixed,	Burner to gas heater found open. Accident.
25	Charles S. Marston,	.	.	60	Boston: 488 Columbus Avenue,	.	Mixed,	Inhaled gas through rubber tube.
27	Herbert D. Beach,	.	.	—	Springfield: 66 Prospect Street,	.	Mixed,	Burner found open. Attempted suicide.
27	Oliver A. Marselis,	.	.	19	Boston: 672 Harrison Avenue,	.	Mixed,	Overcome when he crawled under floor to investigate gas leak.
29	James McKeon,	.	.	75	Boston: 25 West Cotiage Street,	.	Mixed,	Burner found open. Accident.
29	Herbert Miles,	.	.	—	Lynn: 12 School Street,	.	Mixed,	Burner found partly open. Accident.
31	Edna Cadigan,	.	.	24	Boston: 1672 Washington Street,	.	Mixed,	Burner found open. Accident.
April 3	Israel Miller,	.	.	—		.		
3	Rubin Burakoff,	.	.	—	Malden: 66 Faulkner Street,	.	Mixed,	Had slight headaches from inhaling gas escaping from a broken fixture.
4	Sarah Cheat,	.	.	30		.		
4	Charles Kazerman,	.	.	11	Malden: 237 Harvard Street,	.	Mixed,	Made ill by gas escaping from leak at service cock.
11	Bessie Allen,	.	.	—	North Abington: Adams Street School,	.	Water,	Instructed a pupil to light gas oven; only one burner was lighted, and when this teacher opened the door a little later the collected gas exploded, burning her eyebrows and hair.

1 Months.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
April 21	Mrs. Elizabeth Mayo, .	—			
21	Lillian Mayo, . .	6	New Bedford: 17 Roosevelt Street, .	Mixed, .	Burner found open. Accident.
21	Laura Mayo, . . .	4			
24	John J. Smith, . .	60	Boston: 36 Greenwood Street, . .	Mixed, .	Burner found open. Accident.
25	Elizabeth Garlick, . .	40	Worcester: 11 Salem Street, . .	Mixed, .	Inhaled gas through rubber tube.
26	George Seiwirt, . .	48	Boston: 6 Prentiss Street, . .	Mixed, .	Inhaled gas through rubber tube.
27	Henry Dresser, . .	48	Haverhill: 28 Auburn Street, . .	Water, .	Burner found partly open. Accident.
28	Stoddard D. Thompson, . .	4	Roxbury: 6 Logan Street, . .	Mixed, .	Burner found open. Two sisters asphyxiated at the same time.
30	Minnie Wiggins, . .	18	Fitchburg: 143 Westminster Street, .	Mixed, .	Burner to gas stove opened accidentally.
May 1	Mrs. W. R. Caswell, . .	—	Malden: 160 Belmont Street, . .	Mixed, .	Sick headache caused by leaking gas.
1	Jean Baptiste St. Lawrence, .	83	Haverhill: 116 Locust Street, . .	Water, .	Gas escaped from defective tubing.
3	Susan Pratt, . . .	—	North Andover: 61 Pleasant Street, .	Mixed, .	Burner found partly open. Accident.
3	Florence M. Bennett, . .	—	Lowell: 42 Sheldon Street, . .	Mixed, .	Burned by flames due to explosion in oven of gas range.

7	Arthur Lenfest,	.	—						
7	Mrs. Arthur Lenfest,	.	—						
7	Murad Lenfest,	.	19	Somerville: 31 Main Street,	.	Coal,	.	Child turned stop-cock on water heater.	
7	Richard R. Maini,	.	43						
7	Robert Maini,	.	9						
9	Giovasie Consalvatore,	.	—	Wellesley Hills: Forest Street,	.	Mixed,	.	Overcome by gas from broken pipe.	
10	Laura Carisco,	.	16	Haverhill: 7 View Street,	.	Water,	.	Burner found open. Attempted suicide.	
15	John Harrington,	.	70	Adams: 27 Commercial Street,	.	Water,	.	Burners of gas range opened by child.	
15	Willard Shepard,	.	4						
15	Carrie Tetreault,	.	21	Holyoke: 39 Newton Street,	.	Mixed,	.	Burner found open. Accident.	
15	Ethel Milling,	.	19	Boston: 40 Lynde Street,	.	Mixed,	.	Burner found open. Accident.	
18	Lelia Eldridge,	.	50	East Boston: 81 Trenton Street,	.	Mixed,	.	Burner to gas stove found open. Accident.	
19	Robert W. Wilkes,	.	42	Roxbury: 12 Greenville Street,	.	Mixed,	.	Burner found open. Accident.	
20	William H. Moore,	.	60	Worcester: 93 Main Street,	.	Mixed,	.	Burner found open. Accident.	
24	William Hinks,	.	40	Brockton: 14 Broad Street,	.	Mixed,	.	Burner found open. Accident.	
24	Jeremiah Villeneuve,	.	20	Haverhill: 37 Broadway,	.	Water,	.	Burner found partly open. Accident.	
26	Jacob Maston,	.	28	Worcester: 93 Main Street,	.	Mixed,	.	Burner found open. Accident.	
27	Carolyn Petrie,	.	50	Lynn: Winthrop Court,	.	Mixed,	.	Burner found open. Attempted suicide.	
29	Amaliyo Kalnin,	.	24	Boston: 1056 Commonwealth Avenue,	.	Mixed,	.	Burner found open. Attempted suicide.	

1 Months.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
May 29	Cynthia V. Clark, .	20	Rockland: South Shore Shoe Manufacturing Company, Union Street.	Water, .	Vent caused by seal blowing out was plugged up, and gas backed up through pipes, causing this woman to be overcome.
31	Nellie Holt, .	43	Lawrence: 15 Spruce Street, .	Mixed, .	Burner found open. Attempted suicide.
June 4	Mabel Ordway, .	21	Worcester: 12 Sever Street, .	Mixed, .	Burner found open. Attempted suicide.
5	Catherine Crowley, .	36	Boston: 2 Grace Court, .	Mixed, .	Burner found open. Accident.
7	Mrs. S. R. Mellen, .	—	South Braintree: 50 Taylor Street, .	Water, .	Burners found open. Accident.
7	Samuel Stokes, .	60	Lowell: 37 Elm Street, .	Mixed, .	Gas escaped from a broken jet. Mrs. Catherine Monahan asphyxiated at the same time.
7	Edward Stokes, .	17			
7	Mary Ironfield, .	61	Fall River: 25 Melville Street, .	Mixed, .	Burners found open. Attempted suicide.
8	Harry Sherman, .	36	Malden: 90 Essex Street, .	Mixed, .	Gas leaking from kitchen fixture caused headaches.
8	Rebecca Sherman, .	29			
8	Morris B. Sherman, .	12			
8	Marion Sherman, .	10			
8	George J. Sherman, .	7			
8	Rose Sherman, .	2			
8	Lazare Beausoleil, .	70	Fitchburg: 160½ Fairmount Avenue, .	Mixed, .	Gas escaped when tubing to gas range became disconnected.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Aug. 1	Mrs. James H. Leighton, .	—	Lowell: 582 Wilder Street, .	Mixed, .	Gas escaped from burner of gas range.
4	Felix Guskie, .	—	Worcester: 14 Scott Street, .	Mixed, .	Blew out the gas. Attempted suicide.
6	Daniel Haley, .	28	Haverhill: 5 Walnut Street, .	Water, .	Burner found open. Accident.
7	Jennie Diamond, .	—	Lowell: 88 South Street, .	Mixed, .	Gas escaped from disconnected rubber tube. Accident.
14	Mrs. William Huggins, .	—	Cliftondale: 11 Overlea Street, .	Mixed, .	Was overcome by gas in cellar which escaped from pipes pulled down by children in their play.
17	William Hondras, .	45	Amesbury: 7 Cleveland Street, .	Water, .	Was severely burned on hands and face by flames from an explosion which followed when he entered a gas-filled house with a lighted match.
17	Frederick Daniels, .	40	Boston: 10 Leverett Street, .	Mixed, .	Burner found open.
17	Frank Burrige, .	—	Fall River: 44 Brightman Street, .	Mixed, .	Gas escaped into room, having failed to ignite from pilot burner.
19	Anna C. Sullivan, .	—	New Bedford: 124 Hillman Street, .	Mixed, .	Was severely burned on arms, face and hair when she lighted a match to find a gas leak.
19	W. A. Cosgrove, .	—	New Bedford: Plymouth House, .	Mixed, .	Burner found open. Accident.
19	S. H. Dana, .	—			
20	William Mullen, .	63	Roxbury: 20 Washington Place, .	Mixed, .	Inhaled gas through rubber tube.
21	Eliza Taylor, .	42	New Bedford: 63 Ruth Street, .	Mixed, .	Burner found open. Accident.
26	Margaret Hearn, .	56	Boston: 1346 Dorchester Avenue, .	Mixed, .	Burner found open. Attempted suicide.
29	Robert Coulter, .	49	Worcester: 10 Hollis Street, .	Mixed, .	Inhaled gas through rubber tube.

29	Alice Foisey, . . .	—	New Bedford: 65 Myrtle Street, . .	Mixed, .	Gas leaked from defective apparatus, causing illness of these children.
29	Evelyn Foisey, . . .	—			
29	Rachel Foisey, . . .	3			
29	Ethel Foisey, . . .	1 13			
30	Mary Miller, . . .	54	Fall River: 139 Snell Street, . .	Mixed, .	Inhaled gas through rubber tube.
Sept. 2	William Custer, . . .	—	Fitchburg: Gas Plant, . .	Mixed, .	Company employee. Was thrown down and bruised as a result of explosion in purifying house.
2	Archibald Pettigrew, . . .	8	Roxbury: 47 Codman Park, . .	Mixed, .	Gas blown out by wind.
2	Isabel Pettigrew, . . .	6			
3	Florence Thurston, . . .	22	Worcester: 99 Austin Street, . .	Mixed, .	Burner found open. Accident.
5	Eldea Trahan, . . .	—	New Bedford: 507 Bowditch Street, . .	Mixed, .	Burner found open. Accident.
6	Bernard Remington, . . .	51	Boston: 491 Beacon Street, . .	Mixed, .	Company employee. While working on a stepladder was overcome by gas and fell to the floor, receiving a scalp wound.
8	Micheli Braica, . . .	—	Springfield: Gas Works, . .	Mixed, .	Company employee. While at work was overcome by gas.
9	Arabella F. Capen, . . .	72	Stoughton: 95 Park Street, . .	Mixed, .	Gas escaped from safety pipe connecting with regulator.
10	Josiah Cummings, . . .	—	Boston: 34 Gleason Street, . .	Mixed, .	Gas cock accidentally turned on after being turned off. Mrs. Gleason asphyxiated at same time.
11	Dorothy Shepard, . . .	18	Dorchester: 79 Bloomfield Street, . .	Mixed, .	Inhaled gas through rubber tube.
14	Robert Bond, . . .	—	Lynn: 94 Willow Street, . .	Mixed, .	Burner found open. Accident.
14	Walter Aylwood, . . .	38	Haverhill: Essex Street, . .	Water, .	Was overcome by gas while working in a manhole.

1 Months.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Sept. 14	Samuel Mistretta,	-	Arlington: 15 Lincoln Street,	Water,	Company employee. Was made ill by escaping gas while making connection on gas service.
14	Esther Byer,	-	Malden: 395 Bryant Street,	Mixed,	Was made ill by gas which escaped when she broke a fixture by moving furniture.
16	George W. Green,	-	Everett: School Street near Everett Square.	Mixed,	Burner to gas stove found open.
17	W. M. McLean,	-	Boston: 39 Cambridge Street,	Mixed,	Burner found open. Accident. Eldridge Beal asphyxiated at same time.
19	Peter Nystrom,	69	Boston: 69 Washington Street,	Mixed,	Inhaled gas through rubber tube.
19	Emily Burke,	70	Brockton: 255 Palm Street,	Mixed,	Burner found open. Accident.
21	"A. Svanson,"	23	Worcester: Hotel Pleasant,	Mixed,	Burner found open. Attempted suicide.
23	Edward A. Fay,	-	Fall River: 314 Broadway,	Mixed,	Burners of gas stove found open. Attempted suicide.
23	Miss A. F. Russell,	-	West Medford: 43 Monument Street,	Mixed,	Gas escaped from burner to gas range.
24	Mrs. A. S. Scott,	-	Medford: 389 Salem Street,	Mixed,	Eyebrows singed and eyes injured by explosion of gas in oven to range.
25	James H. Uppole,	22	Charlestown: 11 Main Street,	Coal,	Burner found open. Accident.
26	Harry Jarman,	55	Lawrence: 201 Essex Street,	Mixed,	Inhaled gas through rubber tube.
26	Elizabeth Dowling,	18	Lynn: Police Station,	Mixed,	Turned on five gas jets. Attempted suicide.
30	Antonio Manduzzo,	-	South Boston: 532 East Seventh Street,	Mixed,	Burner found open. Accident.
30	Gaetana Manduzzo,	-			

Oct. 3	Michael Powderly, .	75	Boston: 980 Harrison Avenue, .	Mixed, .	Burner to gas stove found open. Accident.
3	Mary Powderly, .	75			
3	Jennie Bosquet, .	-	Clinton: 35 Boynton Street, .	Water, .	Burner to gas range found open. Accident.
12	Matthiew Haglund, .	37	Boston: 19 South Russell Street, .	Mixed, .	Burner found open.
14	John T. Stanley, .	46	Brookline: 165 Washington Street, .	Mixed, .	Inhaled gas through rubber tube.
15	Agnes Collard, .	55	Haverhill: 49 Bellevue Avenue, .	Water, .	Burner found open. Attempted suicide.
16	John McDonough, .	-	Watertown: 37 Forest Street, .	Mixed, .	Face and hands burned by flames from an explosion when a lighted lamp was used in hunting for a gas leak.
16	Mrs. E. Abramovitz, .	-			
16	Goldie Abramovitz, .	-	Malden: 205 Harvard Street, .	Mixed, .	Burners found open. Accident.
16	Abie Abramovitz, .	-			
20	George Pappas, .	28	Lynn: 54 Central Avenue, .	Mixed, .	Burner found open. Accident.
21	David Matchett, .	65	Fall River: 203 Haffard Street, .	Mixed, .	Burners to jet and range found open. Attempted suicide.
23	Mary Stonberg, .	-	Hingham: corner Hersey and Williams streets.	Water, .	Had headache and dizziness from odor of gas which backed up into house.
25	Louis Bereson, .	-	Roxbury: 8 Hunneman Street, .	Mixed, .	These people burned about faces and hands as a result of an explosion when a gas stove was lighted.
25	Theresa Cardela, .	16			Burners found open. Attempted suicide.
25	Elizabeth Wilson, .	31	Boston: 3118 Washington Street, .	Mixed, .	
27	Esther McCoit, .	-	Malden: 38 Dartmouth Street, .	Mixed, .	Headache caused by gas from leaking fixtures.
30	John Sanborn, .	54	Haverhill: 66 Emerson Street, .	Water, .	Burner found open. Attempted suicide.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Oct. 30	Robert McFarland, .	62	Fall River: 97 Borden Street, .	Mixed, .	Gas escaped from a heater.
31	Alessandro Di Amico, .	24	East Boston: 287 Sumner Street, .	Mixed, .	Burner found open.
Nov. 4	John Hagopian, .	—	Lawrence: 254 Hampshire Street, .	Mixed, .	Both burned on face and hands when an explosion occurred while they were investigating gas leak in bathroom.
4	Mrs. John Hagopian, .	—			Burner found open. Accident.
5	Frances McIntyre, .	50	Roxbury: 429 Dudley Street, .	Mixed, .	Burner found open. Attempted suicide.
6	Earl Durfee, .	17	Fall River: 520 Bank Street, .	Mixed, .	Burner found partly open. Accident.
7	Edwin Boni, .	38	Haverhill: 10 Washington Avenue, .	Water, .	Burner found open. Accident.
7	Michael J. Walsh, .	30	Boston: 57 Green Street, .	Mixed, .	Burner found open. Attempted suicide.
15	Etta Lee, .	33	Boston: 28 Dartmouth Street, .	Mixed, .	Made ill by gas escaping from oven of range.
16	Belle Lovett, .	—			
16	Dorothy Brown, .	—	Melrose: 36 Hurd Street, .	Mixed, .	
16	Phyllis Brown, .	—			
17	Esther Hodgquist, .	18			
17	Edith Hodgequist, .	16	Boston: 21 Follen Street, .	Mixed, .	Burner found partly open. Accident.
17	Phyllis Hodgquist, .	4			
17	Elizabeth Hodgquist, .	16			

20	Vangel W. Calavas, .	32	Boston: 19 Regent Street, .	Mixed, .	Burner found open. Attempted suicide.
20	Rose Matzkin, .	59	Worcester: 7 Perry Avenue, .	Mixed, .	Burner found open. Attempted suicide.
21	Sebastian Hook, .	60	Lynn: 43 Summer Street, .	Mixed, .	Burner found open. Accident.
22	Charles A. Roebuck, .	-	Adams: company substation, off Columbia Street, .	Water, .	Company employee. Partially overcome while repairing gas governor.
22	Buddington B. Britt, .	-	Pittsfield: East Street, .	Mixed, .	Was overcome by gas leaking into manhole where he was working.
23	James Shields, .	26	Boston: 1 Oakland Avenue, .	Mixed, .	Flame blown out by wind.
23	Isaac Denham, .	-	Gloucester: Taft Hotel, 92 Main Street, .	Water, .	Burner found open. Accident.
27	Mrs. Lena Helfand, .	-	Everett: 98 Irving Street, .	Mixed, .	Were made ill when gas leaked from tubing connected with hot plate.
27	Gertrude Helfand, .	114	Revere: 661 Winthrop Avenue, .	Mixed, .	Gas flowed from jet which was left open when main gas cock was shut off.
30	Anna V. Donovan, .	-	Boston: 79 Carver Street, .	Mixed, .	Burner to heater found open. Accident.
30	William Stoker, .	35	Holyoke: 143 Maple Street, .	Mixed, .	Burner found open. Attempted suicide and her baby asphyxiated at same time.
Dec. 1	Catherine Finn, .	-	Dorchester: 14 Mallet Street, .	Mixed, .	Burner to gas stove found open.
4	Matthew J. Daley, .	61	Worcester: 44 Front Street, .	Mixed, .	Burner found open. Attempted suicide.
3	Edwin H. Simmons, .	60	Haverhill: 14 Walnut Street, .	Water, .	Company employee. While connecting a meter was overcome by escaping gas.
7	William Cook, .	35	Fall River: 390 Dwelly Street, .	Mixed, .	Burners found open. Attempted suicide.
10	Albert Watters, .	38	Somerville: 30 Aldrich Street, .	Coal, .	Inhaled gas through rubber tube.
11	Ernestine Snow, .	63	Holyoke: 179 Main Street, .	Mixed, .	Gas escaped from defective rubber tubing.
18	Samuel A. Sheller, .	-			

1 Months.

GAS (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Dec. 22	Margaret Gilleland, .	—	Medford: 77 High Street, . . .	Mixed, .	Were somewhat affected when gas entered building through a leaking main.
22	Edna Edgar . .	—			
22	Hazel Prescott, .	—			
22	P. Fox, . . .	—			
22	A. W. Hirones, .	—			
22	Joseph Fernalds, .	—	New Bedford: 451 Bolton Street, .	Mixed, .	Burner found open. Accident.
22	Manuel Costa, .	—			
22	Joaquin Martin, .	—			
22	Vusal Kravall, .	28	Boston: 32 Thayer Street, . . .	Mixed, .	Was burned on face and right hand, due to explosion of gas which occurred when he searched for a leak with a lighted lantern.
23	Stanley Roscoe, .	32	South Boston: 634 Dorchester Avenue,	Mixed, .	Burner found open. Accident.
23	Bronislaw Lakowsky, .	22			
23	John Goodwin, .	50	Boston: 28 Shirley Street, . . .	Mixed, .	Burner found open. Accident.
24	Oria Thibault, . .	60	Fall River: 186 Diman Street, .	Mixed, .	Burners of gas stove found open. Probably accident.
24	Frances Stevens, .	27	Brockton: 9 Linden Street, . .	Mixed, .	Gas escaped from open burner when money was placed in prepayment meter.
25	John Shea, . . .	35	Boston: 479 Harrison Avenue, .	Mixed, .	Burner of gas stove found open. Accident.

27	Aaron Johnson, .	—				
27	Mrs. Aaron Johnson,	—				Made ill by gas entering house from leaking main.
27	Alvin Johnson, .	—			Malden: 188 Broadway, .	Mixed, .
27	Anna Johnson, .	7				
28	Despina Petagy, .	27			Haverhill: 146½ Winter Street, .	Water, .
28	William Donahue, .	70			Charlestown: 34 Elm Street, .	Coal, .
30	Joseph F. Clark, .	61			Malden: 314 Eastern Avenue, .	Mixed, .
31	Ellen Ottan, .	28			Worcester: 91 Norfolk Street, .	Mixed, .

ELECTRIC (FATAL).

Date.	NAME.	Age.	Address.	Remarks.
Jan. 27	Alden Gould, .	25	Revere: Boston & Maine Railroad station.	Touched a pole supposed to have been charged with electricity.
Feb. 11	Antonio Franchi, .	32	Worcester: Norton Company plant, .	Came in contact with an auto starter, the casing of which was charged with electricity.
23	Leonard Anthony, .	29	Dorchester: 74 Pleasant Street, .	Company employee. While changing carbon on lamp, came in contact with wire and received a shock, throwing him to the ground.
26	Jean H. Gendron, .	62	Fitchburg: Shea Street, .	While driving in a sleigh came in contact with a telephone wire which had blown down and was crossed with a high voltage power wire.

ELECTRIC (FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Remarks.
March 27	Fred Greenough, .	23	Haverhill: Washington Street and Florence Avenue.	Company employee. Was climbing an electric light pole when he received a shock and fell to the ground, striking on his head.
April 17	Hugh Burnes, .	37	Worcester: Worcester Market, Main Street.	Accidentally touched a switch and received a shock of 600 volts.
May 5	Gordon A. Ryon, .	26	Florida: Hoosac Tunnel, . . .	Company employee. Was handling a piece of copper-clad iron wire at the station of the New England Power Company, and this wire short-circuited a 2,300-volt cable; the arc was communicated to a 11,000-volt bus, and this man was fatally shocked and burned.
11	Percy Gilman, .	21	Medway: Prospect Street, . . .	Company employee. While on a crossbar of a pole, making a wire connection, received a fatal shock.
19	Martin F. Delmore, .	—	Tewksbury: Avery Chemical Company plant.	Was stringing wires, and in some way received a shock.
June 22	Dominick Salvatore, .	—	Weston: Boston & Albany Railroad bridge, Riverside.	While working on the bridge came in contact with a live wire.
July 12	Maurice Blair, .	12	Worcester: Fair Grounds, West Boylston Street.	Climbed a fence and came in contact with live wire.
14	Carl Oberg, .	35	Worcester: corner Temple and Harding streets.	Company employee. Was working in a manhole, and in some way came in contact with live wires.
19	John J. Moriarty, .	34	Quincy: South and Main streets, .	Took hold of a fire alarm wire which was crossed with an electric light wire.
22	Frank Moynihan, .	49	Worcester: Curtis Street, . . .	Was running a fire alarm wire and came in contact with primary electric light wires.
Aug. 25	Robert J. Oatway, .	19	West Boylston: Holt Street, . .	Picked up a telephone wire which had been charged from a street lighting circuit.
Sept. 13	Edwin Davis, .	38	Dedham: Ames Street near Fuller, .	Company employee. Came in contact with a primary wire while working on a pole.
29	John Sheehan, .	45	South Hadley: Hadley Street, . .	Took hold of a live wire which had fallen to the ground.
30	John H. McInnis, .	36	Lowell: corner Methuen and Beacon streets.	While on a ladder, stringing wires, fell against an electric light wire.

Oct. 15	Arnold D. Edwards, .	25	North Adams: west portal of Hoosac Tunnel.	Brakeman on train, and received fatal shock when his fire hook touched wire carrying 11,000 volts.
21	Vrali Fforendo, .	28	Springfield: Carlisle Coal Yards, .	While moving an electric coal loader created a short circuit.
31	Albert B. Landry, .	42	Erving: Millers Falls, .	While in a boatswain's chair, arranging the guy ropes of a derrick, the rope came in contact with a high-tension wire, and the man received a shock, causing him to fall upon the rocks below.
Nov. 16	Timothy Leary, .	—	Norwood: plant of Winslow Bros. & Smith.	Received a shock while handling a drop light.
Dec. 21	Alfred J. Costello, .	36	Malden: company plant, Center Street Court.	Company employee. While at work on switchboard received fatal shock by coming in contact with metal parts thereof.

ELECTRIC (NON-FATAL).

Jan. 7	Oliver Lapan, .	—	Upton,	Company employee. Received multiple burns on his right hand when cutting a street lighting circuit which proved to be charged with current.
7	Maurice White, .	25	Waltham: Main and Church streets, .	Company employee. Received a shock, causing burns on right eyelid.
12	Robert W. Harrington, .	47	Boston: 488 Atlantic Avenue, . .	Company employee. Received a shock, causing burns on left hand.
25	Philip Hollenbeck, .	—	Northampton: Old South Street and Clark Avenue.	Company employee. While on a pole came in contact with a 2,300-volt wire, receiving burns on face and hand, and also bruises by being thrown from pole.
Feb. 10	Emil Matel, . . .	28	Boston: 91 West Canton Street, .	Company employee. Received shock, causing burns on right hand.
17	Patrick H. O'Brien, .	24	Winchester: Pond Street, . . .	Company employee. Received a shock, causing burns on right hand.
18	Daniel Almon, . .	—	Salem: Peabody Street,	Company employee. His body coming in contact with a live wire, he was burned on both hands and fell, spraining his back.

ELECTRIC (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Remarks.
Feb. 24	Patrick J. Kelley, .	-	Salem: Electric Light Plant Garage, .	Company employee. Pliers came in contact with storage battery which he was disconnecting, a short circuit was formed, and his left hand burned.
March 4	William Williamson, .	-	Salem: 11 Creek Street, . . .	While installing gas piping came in contact with electric light cut-out and received slight burns.
4	Frank Haggstrom, .	-	Winchester: 534 Main Street, . .	Company employee. Eyes affected by a flash from a short circuit.
22	Jerome L. Mayhew, .	33	Pittsfield: Renne Avenue Plant of Pittsfield Electric Company.	Company employee. While cutting some wires his pliers came in contact with switch terminals, and his hands were seriously burned.
24	Arthur A. Bassett, .	-	Boston: 27 Scotia Street, . . .	Company employee. Received an electric shock, causing multiple burns.
April 3	H. C. Rudischauser, .	29	Malden: corner Ashland and High streets.	Took hold of primary wire which had been cut down, and received burns on right hand.
7	Frank Mahoney, .	-	Florida: No. 5 plant of New England Power Company, Hoosac Tunnel.	Company employee. Was burned while assisting G. A. Ryon, who was fatally burned, to put wire into a conduit, which cable short-circuited.
May 5	Frederick W. Eaton, .	23	Medway: Prospect Street, . . .	Company employee. Received shock, causing burns on both hands.
11	E. W. Snow, . . .	30	Boston: 271-273 Dartmouth Street, .	Company employee. Received shock, causing burns on right hand.
15	Charles T. Taylor, .	48	Boston: 715 Boylston Street, . .	Received a shock, causing slight burn.
20	Eleanor F. Garvin, .	-	Winthrop: corner Charles Street and Shore Drive.	Put arm around an electric light pole and received a shock.
23	Andrew Griffin, .	7	Waltham: 33d station of Edison Electric Illuminating Company of Boston.	Company employee. Received a shock, causing burns on right hand and wrist.
June 3	William T. Frizzell, .	52	Boston: L Street, South Boston, station of Edison Electric Illuminating Company.	Company employee. Received a shock, burning right hand.
3	Mark V. Lynsky, .	27		

7	Mrs. Harrington,	.	.	.	Brighton: 42 Orkney Road,	Was burned on wrist when a short circuit was formed while using an electric iron.
17	Lee Robinson,	.	.	.	Boston: 50 Batavia Street,	Short circuit caused when turning electric light key, and three fingers burned.
17	Mieka Rudis,	.	.	19	Royalston: Tower No. 244 of Connecticut River Transmission Company.	Received a shock, causing multiple burns when he climbed the tower.
26	James H. Cripps,	.	.	-	Melrose: Lynde Street,	Company employee. While painting a pole came in contact with 2,300-volt wires, and fingers and toes were burned.
July	Charles W. Comstock,	.	.	15	Malden: corner Golden Avenue and Main Street.	Took hold of arc lamp chain and received a shock, throwing him to the ground.
3	Herman C. Cuddy,	.	.	22	Boston: 488 Atlantic Avenue,	Company employee. Received a shock, causing multiple burns.
11	George E. Allen,	.	.	41	Medfield: Mill and West streets,	Company employee. Received shock, causing slight burns about eyes.
21	Walter S. Tuller,	.	.	-	Great Barrington: rear of Mahaive Block.	Company employee. When stepping from roof his hand came in contact with primary wire carrying 2,300 volts; his right hand was badly burned, and the shock threw him to the ground, breaking his left shoulder.
22	Elmer E. Sibley,	.	.	48	Grafton: Millbury Street,	Company employee. While reaching for a fuse box leaned over a live wire and received a shock and burns on knee and thigh.
24	W. P. McCarthy,	.	.	34	Hyde Park: Sprague Street,	Company employee. Received a shock, causing burn on right arm.
24	Edward Thomson,	.	.	23	Boston: 486 Atlantic Avenue,	Company employee. Caused a short circuit and burned left hand.
29	John H. Fitzmaurice,	.	.	24	Boston: 367 Congress Street,	Company employee. Received a shock, causing burns on left hand.
31	Charles Woodard,	.	.	23	Greenfield: Deerfield Street,	Company employee. His body became grounded with primary wire and telephone cable, and his hands were badly burned; also burned and bruised when he fell from pole.
Aug.	Thomas Connelly,	.	.	46	Warren: Boston & Albany Railroad bridge.	While taking down guys from top of derrick, took hold of a guy wire which had sagged onto a 2,300-volt wire.
3	Edward Frell,	.	.	9	Watertown: Bridge Street near Pleasant.	While playing with a live wire received burns on right hand and elbow.

ELECTRIC (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Remarks.
Aug. 8	Thomas F. Mullins, .	30	Arlington: Overlook Road, .	Company employee. While at his work in some way received a shock.
8	William Kennedy, .	16	Malden: Main Street, .	Took hold of fixture to arc lamp on pole, and received a shock, rendering him unconscious and causing bruises and burn on right hand.
14	Ralph Frazier, .	17	Millbury: substation of Worcester Sub-urban Electric Company.	Company employee. In closing disconnecting switch, current jumped by insulator to iron frame and caused an arc, injuring this man's eyes.
19	Edward F. Philbrick, .	21	South Boston: I. Street station of Edison Electric Illuminating Company.	Company employee. Received a shock, causing burns on right hand.
Sept. 1	William T. Hope, Jr., .	26	Natick: Lincoln Square, .	Company employee. Received a shock, causing burns on left hand.
6	Matthew J. Healey, .	40	South Boston: switch house, New York, New Haven & Hartford Railroad, Dorchester Avenue.	Company employee. Received a shock, causing burns on left shoulder.
14	William Moran, .	—	Boston: Hawkins Street station of Edison Electric Illuminating Company.	Received a shock, causing burns to right hand.
22	John Kunaszski, .	33	Deerfield: Childs Farm, Wapping, .	Company employee. Right shoulder burned by coming in contact with a transformer charged from a 4,400-volt line.
28	George I. Calloway, .	19	Dorchester: 1165 Massachusetts Avenue.	Company employee. While at work received shock, burning right thumb.
29	Joseph Chantigny, .	—	Amesbury: Market Street, .	Company employee. While standing on a cross-arm received a shock and dropped to the ground, injuring his legs and toe.
30	Edward G. English, .	20	Dorchester: 1165 Massachusetts Avenue.	Company employee. While at work received shock, burning right thumb.
30	Russell W. Chick, .	6	Belmont: Pleasant Street near Leonard, .	Came in contact with end of primary wire which had fallen in gutter, and was rendered unconscious, also receiving burns on right hand.
Oct. 2	Frank Buxton, .	—	Adams: opposite Renfrew School, .	Company employee. Burned right shoulder and left hand by coming in contact with live wire when changing insulators on transmission line.

5	Harold Parks, . . .	23	Needham: Needham Square, . . .	While on a pole touched a live wire and received a shock, causing burns on chest, right wrist and left hand.
11	Herbert Jones, . . .	32	Boston: Houghton & Dutton station of Edison Electric Illuminating Company.	Company employee. While at work received burns on right hand.
14	Edward McColgan, . . .	36	Boston: 31 Commonwealth Avenue, . . .	Company employee. While at work caused a short circuit which burned left thumb.
21	Joseph L. Manson, . . .	28	Boston: 294 Washington Street, . . .	Company employee. Burned left hand by causing short circuit.
31	Herman Rothenbuecher, . . .	—	Boston: 693 Beacon Street, . . .	Received a shock, causing burns on right hand and arm.
Nov. 11	Evert E. Peterson, . . .	—	South Boston: L Street station of Edison Electric Illuminating Company.	Received a shock, causing burns on left hand.
27	Joseph McCue, . . .	—	Haverhill: 363 River Street, . . .	Company employee. Received a slight shock, causing burns on both hands, while tipping a demand meter.
Dec. 7	Frederick W. Mareman, . . .	37	Somerville: 10 Garfield Avenue, . . .	Company employee. While inspecting meter received a shock, causing burns on both hands.
17	Mortimer F. Sullivan, . . .	—	Malden: off Center Street Court, . . .	Company employee. While pulling cables apart received burn on left hand.
18	Jacob Lesser, . . .	—	Boston: 18 Haviland Street, . . .	While changing lamps received shock in both thumbs.
27	Winslow Sears, . . .	—	Plymouth: near West Pond, . . .	Company employee. While working on pole one end of supporting strap made a contact and he received a current of 22,000 volts.

APPENDIX J.—SPECIAL REPORTS TO THE LEGISLATURE.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 6, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted:—

CHAPTER 46.

RESOLVE PROVIDING FOR AN INVESTIGATION BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS RELATIVE TO THE INSPECTION AND TESTING OF GAS METERS.

Resolved, That the board of gas and electric light commissioners is hereby directed to investigate the subject matter of the bill printed as House Document No. 1144 of the present year in regard to the inspection and testing of gas meters, and as to the necessity or desirability of legislation substantially in conformity with said bill, or as to any other legislation in regard to gas meters. The board shall report the result of its investigation, with drafts of any legislation recommended by it, to the next general court, on or before the second Wednesday in January. [*Approved April 19, 1915.*]

Pursuant to this resolve the Board has given a public hearing to all persons interested, after notice by publication and by mail to the mayors of every city, to the selectmen of every town in which gas companies are operating, to all gas companies and to all persons known to be interested in the subject of the inquiry. It has also considered and investigated such suggestions and facts as were brought to its attention or were within its own knowledge and experience.

As a result of its investigation the Board submits its report as follows:—

A copy of House Bill No. 1144 (1915), to which reference is made in the resolve, is hereto attached, marked A. Its purpose is to give the Commissioner of Weights and Measures

authority to inspect and test all gas meters used for measuring gas, either by his deputies or the sealers of weights and measures of the several cities and towns of the Commonwealth, and to direct the removal of any meters found defective. Such inspections and tests are to be made on complaint or request. It is also provided that within six months after the passage of the act all meters in use in the Commonwealth shall be so tested and sealed if not defective, and thereafter all meters shall be tested annually. A further provision relates to a refund to customers by gas companies owning meters found defective.

The proposed legislation does not in terms affect existing legislation relating to gas meters and their inspection and testing. It is therefore desirable to describe the present statutory requirements with respect thereto, the methods employed and the results obtained under the present law and its administration.

EXISTING STATUTORY REQUIREMENTS.

By chapter 168 of the Acts of the year 1861, entitled "An Act for the Inspection of Gas Meters, the Protection of Gas Consumers, and the Protection and Regulation of Gas-light Companies," the office of State Inspector of Gas and Gas Meters was established, and the powers and duties of the inspectors defined. This act, in substance, required that all gas meters which were thereafter used for measuring gas supplied to customers should be examined and tested as to their accuracy, and, if found correct, sealed and stamped by the State inspector. Provision was also made for retesting meters in use, upon the request of customer or of company. By chapter 228 of the Acts of the year 1902 the powers and duties of the State Inspector of Gas and Gas Meters were transferred to this Board. With the exception of this transfer of authority and certain minor amendments and additional requirements, the provisions of the original law of 1861 are still in force, and are expressed in the following sections of chapter 742 of the Acts of the year 1914: —

SECTION 174. The board shall have under its control an inspector and one or more assistant inspectors of gas and of gas meters, who shall be appointed by the governor, with the advice and consent of the council,

for terms of three years from the dates of their respective appointments, and who shall be sworn to the faithful performance of their official duties. The inspector, assistant inspectors and the deputy inspectors hereinafter provided for shall not be pecuniarily interested, directly or indirectly, in the manufacture or sale of gas, or gas meters, or of any other article or commodity used by gas companies or used for any purpose connected with the consumption of gas or with gas companies, and they shall not give certificates or written opinions to makers or venders of any such articles or commodities.

SECTION 175. Said inspectors, subject to the rules and regulations prescribed by the board, shall make the inspections of gas required by section one hundred and eighty-one and shall inspect, examine, ascertain and prove the accuracy of all meters which are to be used for measuring illuminating gas and which are to be furnished to, or for the use of, any consumer or company, and shall seal, stamp or mark every such meter, if it be found correct, with some suitable device which shall be determined by the board and recorded in the office of the secretary of the commonwealth. A meter shall not be stamped correct if it varies more than two per cent from the standard measure. The board shall keep a correct record of all meters examined by its inspectors with their proof at the time of inspection, which shall be open at all times for examination by the officers of any gas company in the commonwealth. The inspectors shall also perform such other duties and make such reports of their doings as the board may require.

SECTION 176. The board may from time to time, if in its opinion such action is necessary, appoint one or more deputy inspectors of meters for such term and at such compensation as the board may determine. Any person now in the service of the board as a deputy inspector of meters may be so appointed or employed without civil service examination. Such deputy inspectors of meters shall be sworn, shall act under the direction of the board, shall not be connected with or employed by any gas company, and from their decisions the gas company or the consumer may appeal to the board.

SECTION 177. For examining, comparing and testing gas meters, with or without stamping them, the board may collect a fee of twenty-five cents for each meter delivering not more than a cubic foot of gas in four revolutions, vibrations or complete repetitions of its action, and for each meter so delivering more than a cubic foot, a fee of thirty cents, with twenty cents added for every additional cubic foot so delivered. For examining, comparing, testing or calibrating meter provers and test or photometer meters, with or without sealing or certifying to the same, the board may collect such fees as it may from time to time establish therefor. The board shall designate one of its members to receive all fees, and he shall give a bond to the treasurer and receiver general in the penal sum of five thousand dollars. All fees received by the board shall be paid into the treasury of the commonwealth monthly, upon the last business day of each month.

SECTION 178. The board may expend annually for the compensation of the inspector of gas and gas meters, assistant inspectors, deputy inspectors of meters and for office rent, travelling and other necessary expenses incidental to the duties of said inspectors, such sum as the general court shall annually appropriate.

SECTION 182. The unit of measure for the sale of illuminating gas by meter shall be the cubic foot, containing sixty-two and three hundred and twenty-one one-thousandths pounds avoirdupois weight of distilled or rain water, weighed in air of the temperature of sixty-two degrees, Fahrenheit scale, the barometer being at thirty inches.

SECTION 183. Every gas company with a capital paid in of one hundred thousand dollars or more, and every other gas company, if required by the board, and all makers and vendors of meters shall set up at some convenient place upon their premises one or more meter provers of a size and type approved by the board and tested and calibrated by the board, by means of which meters may be tested.

SECTION 184. A gas company providing a meter for measuring gas supplied to a customer which, if never before used, has not been duly sealed and stamped, or, if opened after being sealed and stamped, has not been again tested, sealed and stamped, shall be punished by a fine of five dollars for every such meter in use, payable to the city or town in which the meter is situated.

SECTION 185. Meters in use shall be tested by the inspector or by one of his assistants or by a deputy, on the request of the consumer or of the gas company, in the presence of the consumer if desired, and with sealed apparatus. If he finds that the meter is correct, the person requesting the inspection shall pay the fees for such inspection and the expense of removing the meter for the purpose of being tested, and the reinspection shall be stamped on the meter. If he finds that the meter is incorrect, the gas company shall pay such expenses and shall furnish a new meter without charge to the consumer.

SECTION 186. Meters for measuring gas supplied to consumers shall register the quantity of gas passing through them in cubic feet so that the number of cubic feet of gas consumed can be easily ascertained by the consumer thereof. No meter shall be used which may confuse or deceive the consumer in ascertaining the price he pays per thousand cubic feet or the number of cubic feet consumed. No charge for the use of a meter during any portion of the twelve consecutive months preceding the thirtieth day of June of any year shall be made if the consumer during said time uses gas to the value of seven dollars, and whoever makes a charge therefor contrary to the provisions hereof shall be punished by a fine not exceeding one hundred dollars for each offence.

SECTION 188. When a gas or electric meter in a building owned or used by a customer of a gas or electric company is read by an employee or agent of such company, he shall, upon request, deliver to the person using the gas or electricity measured by the meter a written statement of the amount recorded by the meter at that time.

METHOD OF TESTING EMPLOYED.

Under the provisions of law already quoted all gas meters used for measuring gas supplied to consumers must first have been inspected, tested, sealed and stamped by the State inspectors. If a meter is repaired, it must be reinspected, tested, sealed and stamped, and upon complaint of a customer or company a meter may at any time be retested, and if found incorrect, condemned.

In a dry gas meter the gas is measured by leather diaphragms working somewhat similarly to bellows. To the diaphragm is connected a registering apparatus which records the number of strokes of the diaphragms. The length of the stroke or distance through which the diaphragm moves determines the amount of gas delivered and thereby recorded, and this is fixed by the manufacturer before the top is soldered on the meter. The dial of the registering apparatus can be seen through a glass window near the top of the meter, and on the end of the shaft connecting the measuring mechanism with the registering apparatus is a pointer which moves over a circle called the experiment circle. This circle indicates, for one revolution of the pointer, two feet for the smaller sizes of meters and five or more feet for larger sizes.

In testing a meter gas or air is passed, under proper conditions, from a meter prover through the meter until the pointer makes a complete revolution over the experiment circle, thus measuring and recording two feet (five or more feet for large meters). The amount of gas or air actually used from the meter prover is readily found from the prover scale and the amount of error calculated. For example, if the meter in recording two feet has actually required only 1.95 cubic feet from the prover, the meter is evidently fast, that is, registers more gas than it passes, by $2\frac{1}{2}$ per cent.

A meter prover is a calibrated gas holder, that is, a cylindrical metal bell, having a capacity of one or more cubic feet, is so arranged with guides and counterweights that it can move vertically up or down in a tank of water. The greatest care is taken in determining the capacity of the bell and each cubic foot is engraved on the scale, so that the exact amount of gas

delivered from the prover can be easily read. In testing a meter particular attention must be paid to temperatures, for gas or air changes its volume by 1 per cent. for each 4.8 degrees Fahrenheit. In consequence, the temperature of the meter, of the air in room and meter prover, as well as the water in the prover, cannot vary more than one or two degrees Fahrenheit for accurate testing.

Portable test meters have been suggested for testing meters while in use; but on account of the difficulties encountered, especially in the matter of temperatures, they have not been successful and the results are inaccurate, sometimes to the extent of 10 per cent. The volume of gas as measured by the test meter might or might not be the same in the meter being tested, and there would be no practical way to determine it or to change it. Then, again, meters should be run at a normal rate, under which they are originally tested, to reproduce their relative accuracy. This would require a test meter for each different size meter to be tested.

In testing with a meter prover, after the temperatures are found to be alike, care should also be taken that the connection between the meter and the prover is tight, and a test is made for this purpose as well as the tightness of meter. The pointer on the experiment circle is then run around about one-half foot and the prover shut off when the pointer reaches the chosen point, with the outlet stopped to normal rate. The prover is then set at zero, and the meter run until the pointer makes an exact revolution. If the error of the meter is greater than 1 per cent., it is advisable to run again from another point, and, if this test is also within the legal limits, to take the average of the two. If found to be correct, whether on original inspection, after repairs or upon complaint, a brass tag bearing the inspection number and the State seal is soldered on the left hand and front corner of the top of the meter, and the meter is also sealed with wax, bearing the date of the inspection, at such points that the meter cannot thereafter be opened and its mechanism tampered with without breaking the seals.

The methods of testing which have been described were established in 1861 by William B. Rogers, the first inspector appointed, who was subsequently one of the founders and the

first president of the Massachusetts Institute of Technology. It was his purpose to introduce a scientific test of meters, and the accuracy of his methods and results was promptly recognized both in this country and abroad, and had an immediate effect in causing meter makers and the companies to give greater care to their own preparatory testing. The work of the department has been continued in the same spirit, and any departure involving less care or scientific attainment, in the opinion of the Board, would be a mistake. The inspection under the present system has been so careful and thorough that few new or repaired meters are presented by the manufacturers or companies which do not meet the inspectors' test. Out of 80,140 meters tested as new or repaired during the year ending Nov. 30, 1914, but 85 were condemned, and during the year ending Nov. 30, 1915, but 137 out of 81,149 meters tested were condemned. In addition to testing meters used by customers, and by means of a primary standard calibrated by the Bureau of Standards at Washington and rechecked by the Rogers standard, there have been calibrated 180 meter provers, which the manufacturers and companies are required to install in order that tests may be made locally, as well as at the inspectors' laboratory. The rules observed by the inspectors in gas meter testing are hereto attached, marked B.

Meters may become deranged from poor workmanship in the meters, from improper places of installation and from poor quality of gas being measured. Meters in use are reinspected on complaint of consumer or gas company. These meters on removal are tightly corked in inlet and outlet tubes and taken to the testing room as soon as possible. The testing is the same as for new meters, except that more runs are made and from different points. A certificate of test is issued to the customer and the company for each meter, giving the results of the test.

During the past ten years the number of meters tested on complaint have averaged 376 meters a year. Requests for such inspection usually follow an apparently abnormal increase in a customer's bill. The results of such inspections, therefore, include a larger proportion of fast meters than a routine examination of the same number of meters in use for any reasonable

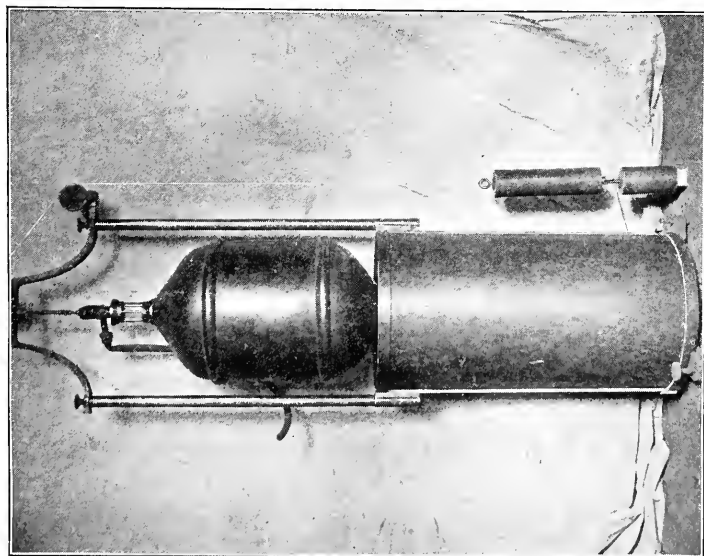


FIG 1. — Rogers' Primary Standard.

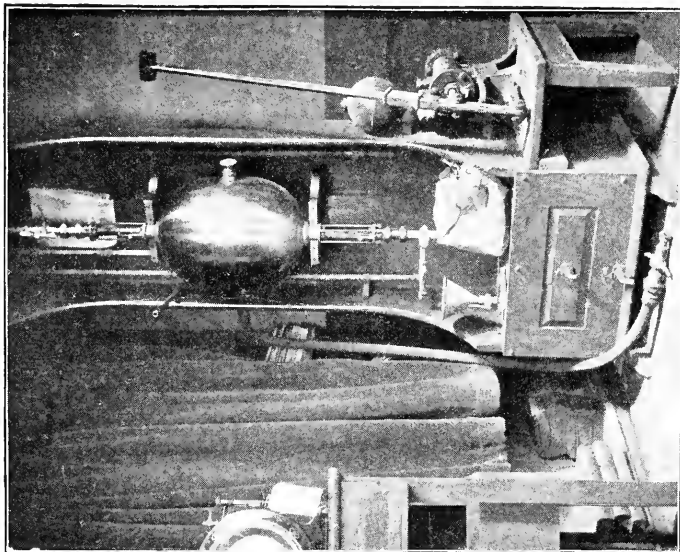


FIG. 2. — Primary Standard calibrated by the Bureau of Standards.

period of years would ordinarily develop. The following table gives the results of last year's complaint meter testing:—

PERCENTAGE OF ERROR.	NUMBER OF METERS.		
	Fast.	Slow.	Total.
.0,	—	—	11
.5,	8	9	17
1.0,	18	15	33
1.5,	11	2	13
2.0, ¹	24	16	40
2.5,	3	—	3
3.0,	23	6	29
3.5,	6	1	7
4.0,	15	3	18
4.5,	1	—	1
5.0,	16	1	17
5.5,	1	—	1
6.0,	9	3	12
7.0,	3	—	3
8.0,	—	1	1
10.0,	3	—	3
11.0,	—	1	1
12.0,	1	—	1
61.6,	1	—	1
93.0,	—	1	1

¹ A meter is by law deemed correct if it does not vary "more than 2 per cent. from the standard measure."

CONCLUSIONS AND RECOMMENDATIONS.

It appeared at the hearing that the proponent of the legislation under consideration was not familiar with the fact that all meters for measuring gas supplied to customers were required to pass a State inspection. Moreover, he was evidently convinced of the impracticability and inexpediency of requiring all of the more than 600,000 meters in use in the Commonwealth to be tested within six months and annually thereafter, as the act he advocated called for. No criticism of the methods now employed in testing meters was offered, and the Board's study and experience convince it that the methods of testing em-

played are in conformity with the best practices elsewhere. Indeed, this State was a pioneer in requiring public inspection of gas meters, and organized the work through Professor Rogers so thoroughly that the standards and methods have been utilized in establishing similar departments in other States.

Any requirement for the inspection and test of a measuring device, such as a gas meter, must necessarily rest upon a purpose to protect purchasers of gas from overcharges by the use of meters which fail to register the consumption correctly. To be effective, the method of inspection employed should be such as to assure the customer that the mechanism of the meter after inspection and installation cannot be tampered with without detection while in use upon his premises, and to provide for its reinspection should any question arise as to the correctness of its registration. It is believed that both of these purposes are reasonably accomplished by the organization of the work which has been described and has so long been followed, and secures for the customer a reasonably prompt and available remedy in case he questions the accuracy of the meter.

It is natural to question the accuracy of a device which measures an invisible element like gas, whose use leaves no permanent record other than on the dial of the meter. No amount of examination and testing will wholly eradicate this feeling, especially where bills rendered a customer appear to be relatively larger than before. But experience shows that meters even after a number of years' use continue to register in the large majority of cases within the permissible limits. In fact, it is probable, as stated by one of the earlier inspectors after an experience of over twenty years in testing meters, "that gas is measured more accurately than the majority of articles of household consumption."

It was claimed that the average customer knows nothing of his right to have his meter retested by the inspection department of this Board, but that he is familiar with the fact that each city and town has a sealer of weights and measures readily available had he the authority proposed in this legislation. It is doubtless true that many customers do not know of their present rights. It is doubtful if they would be better informed

if the law should be changed. On the other hand, where disputes arise over bills, many companies make it a practice to call the matter to the customer's attention, and not over 5 per cent. of the meters retested on complaint originate with a direct application by the customer to the Board. To carry out the proposal to authorize local sealers of weights and measures to retest gas meters on complaint would necessarily involve instruction in making such tests, and possibly equipping the sealers with the necessary apparatus if a testing station were not available. This would involve an expense which the present fees are not sufficient to meet, and without a compensating advantage to the public. Moreover, the occasional testing of a meter by such an official could not be expected to be as reliable as the work of men who devote their entire time to such testing. This difficulty was recognized by those urging the legislation in a suggestion that the local sealers of weights and measures should merely receive the complaints and the actual testing be done by the State Commissioner of Weights and Measures or his deputies. But if all that is to be accomplished by the legislation is merely a transfer of the powers and duties now exercised by this Board to another State department, the Board knows of no public advantage to be gained by this step. It believes that a serious public disadvantage might result, since a substantial amount of the time of one of its members is necessarily devoted to adjusting disputes between customers and companies, and the control of this gas meter inspection department is an important aid in this feature of the Board's work.

For the reasons above set forth the Board is of the opinion that no legislation is needed, and so recommends.

Respectfully submitted,

ALONZO R. WEED,
MORRIS SCHAFF,
THOMAS P. RILEY,
Commissioners.

A.

HOUSE NO. 1144.

AN ACT TO PROVIDE FOR THE INSPECTION AND TESTING OF GAS METERS.

Be it enacted, etc., as follows:

SECTION 1. The commissioner of weights and measures is hereby authorized to provide for the inspection and testing of all gas meters, furnished, installed or used for the measuring of gas.

SECTION 2. Said commissioner is authorized to receive complaints or requests from consumers of gas respecting condition of gas meters, and upon receipt of complaint or request for inspection shall cause to be tested any meter or meters which are the subject of such complaint.

SECTION 3. Said commissioner is authorized to direct the removal of any meter or meters found to be defective and the installation of meter or meters to replace defective meters in accordance with the provisions of this act.

SECTION 4. Within six months from the passage of this act the commissioner of weights and measures shall by his deputies and the sealers of weights and measures in cities and towns in this commonwealth cause to be inspected all meters used for the measuring of gas furnished by any person or corporation engaged in the sale, manufacture or distribution of gas for power, lighting or heating purposes, and upon such meters as shall be found not to be defective there shall be placed the seal of the commissioner, his deputies or the sealers of weights and measures in the cities and towns of the commonwealth where such meters are located. All expense incurred in the inspection tests or examination of meters as provided in this section shall be borne by the persons or corporation owning, furnishing or controlling such meters.

SECTION 5. After December thirty-first, nineteen hundred and fifteen, all gas meters shall be inspected annually in accordance with the provisions of the preceding section.

SECTION 6. Where upon complaint or request a meter upon inspection and test shall have been found to be defective, the commissioner, his deputies or agents may order the person or corporation owning, controlling or furnishing said meter or meters to refund to the consumer of gas measured through said

meter or meters an amount equal to five per cent of the sums paid for gas used through said meter or meters for the three months preceding such inspection.

SECTION 7. For the purposes of this act sealers of weights and measures of all cities and towns in this commonwealth are hereby made deputy meter inspectors.

SECTION 8. This act shall take effect July first, nineteen hundred and fifteen.

B.

METER TESTING RULES.

Temperature.

The temperature of meter, water in prover and air in room and prover should not vary more than two degrees Fahrenheit. If so, adjust them by changing temperature of air or water or both. Make sure that the water is well mixed, and that the temperature is taken accurately.

Tightness.

The meter and connections between prover and meter must be tight. To test, run about one-tenth foot through meter, stop outlet and shut off prover, watching the gauge meanwhile; after thirty seconds, turn on the prover; more than two one-hundredths inch variation indicates a leak. If a leak is shown, test for tightness of connections by disconnecting meter and repeating test, with outlet of connections stopped. If the connections are tight and a second test shows meter leaky, the leak must be found before testing. Note that faulty temperatures may give same results.

Starting.

With the outlet of the meter open, run at least one-half foot, for 3s, 5s and 10s (one to ten feet for larger sizes), to proposed starting point, finishing with the rate on. The normal rate is six feet per hour for each light the meter is marked to supply; a convenient rule for rates is one-tenth foot per minute for each light.

Running.

Next bring the prover to starting point and run meter until the experiment hand shows a complete revolution, shutting off prover as hand reaches exactly the starting point. The per-

centage error up to 5 per cent. is read from graduations on prover. Do not record less than $\frac{1}{2}$ per cent. for a run of less than ten feet; nor less than $\frac{1}{4}$ per cent. for a run of more than ten feet.

Complaints.

Complaint meters are to be tested as are new or repaired meters, except that they are to be run until three tests from different points check. Use care in tight test, and run exactly to mark.

Precautions.

Inspectors must be sure the temperatures of water, meter and air in room and prover are uniform and do not vary more than two degrees Fahrenheit; the temperature of the meter and water in prover do not change as rapidly as the air in room, therefore care and attention must be given to keeping them uniform. Heating the water to follow the rise in temperature of the air must be done cautiously, and is not recommended generally.

Meters and prover should be protected from sun and drafts. Meters should be kept above the floor and remain in proving room long enough to acquire the room temperature. Proving rooms should be kept at even temperature day and night. Meters for complaint testing should be kept tightly corked until tested.

Sealing.

Meters varying not more than 2 per cent. from the standard measure shall be sealed as follows:—

Tin Meters.—The brass badge, bearing an inspection number corresponding to that recorded in book, "Original Record of the Inspection of Gas Meters," is to be soldered on left front corner of top of meter on line of soldering, taking care to cause no leaks. The dating seal to be impressed in wax on right-hand back corner of top, part of the lettering on seal to be over line of soldering. The front and back to be sealed by impressing the two-level seal in wax, on the front directly under dial case and in middle of top of back. The words "Do not break" are to be on ridge found at top of front and back. Paneled meters, in addition to dating seal, are to have front, back and top effectually sealed by using modified form of two-level seal in angle formed by panels. Open top meters, in addition to dating seal and front and back seals, are to have handhole in top sealed by new seal, using only top and bottom lines.

Iron Meters. — Are to be sealed by lead seal, hanging badge, properly numbered, on the wire which runs through a hole in screw heads, — two screws in front, two in back and one in hole for adjusting tool. The dating seal to be impressed in wax on joint of dial case and body of meter, first placing strip of brass under wax.

Complaint Meters. — Complaint meters that register within the 2 per cent. limit are to be sealed with the special series of complaint badges, the badge to be soldered on the right-hand front corner of top and the date of inspection to be put on left-hand back corner; the original seals are to be left on meter. If the meter is found to be incorrect, the original seals are to be removed.

Record Books.

Use only Massachusetts Standard Record Ink for all records. Each deputy will write his name and impress the office stamp on fly leaf of each book used. The outfit furnished must be taken with the inspector, and the records completed before leaving the testing station. Use the rubber stamp to date the beginning of each day's work at each place; enter name of company requesting inspection; enter maker's name. If a miscellaneous lot of different makers, after first meter, use maker's initials in space beyond "proof" column, using care that different makers are properly noted; do not use ditto marks. On first line enter, in space beyond "proof" column, commissioner's order number, or at N. Tufts Meter Co. "stock" or name of gas company for whom meters were repaired. The full badge number is to be entered at top of each page, and only units with each ten carried down the page. For new meters numbered serially, the full maker's number need not be repeated, but only the units and tens carried down, using care not to make an error in the hundreds. In "size light" column enter size (adding "pp" if prepayment) for first and last of each lot; for a meter registering incorrectly put a red star on same line in right-hand column. Put the stamp for totals on lower right-hand corner of last page of day's work. The totals for day's work must show total number of each size, regardless of kind of meter, and the grand total of all meters. A supplementary record of prepayments, by sizes, is to be made. Record only twenty-five meters on one page. Loose sheets used for recording meters tested on first day of month are to be preserved and filed.

Reports.

Reports on Form G. I. No. 4 are to be made out daily and handed to the chief inspector; when away, mailed to the Ashburton Place office each night. These reports, rubber stamp dated, must show as separate items each lot of new, repaired, reinspected and complaint meters, with commissioners' order number and place of inspection, and also show details of sizes, total number of each size for the day and grand total of day's work. In case verbal or telephone orders are issued, without order number, insert name of company in pencil. Do not make any distinction between regular and prepayment meters. Report receipt, inspection (in addition to usual daily report) and shipment of meters, photometer meters and provers handled at 32 Hawley Street on Form G. I. No. 1. Date of inspection and inspector's name must appear even for new or repaired meters. Record serial number of Form G. I. No. 1 on order.

Certificates of complaint inspection will be made out at the Ashburton Place office from the data on Form G. I. No. 1. In supplying information from the records as to previous inspection, use parentheses.

Report traveling expenses actually incurred and paid each day.

In reporting receipt of meters, other than complaints, erase "numbered" in second line and insert "new" or "repaired" on Form G. I. No. 1.

In shipping by freight erase "Express Co." and write in name of railroad and number of our bill of lading.

When shipping meters obtain a receipt either on Form G. I. No. 1, special receipt, like the American Express Co., or in miscellaneous receipt book; and in each case put on serial number of Form G. I. No. 1.

Meter men's reports for Saturdays must be mailed early Saturday afternoon.

When shipping meters by freight date all bills of ladings with day of shipping, and in addition put number of Form G. I. No. 1 on the tissue copy of the bill of lading as well as the number of bill of lading on Form G. I. No. 1.

Memoranda.

Memoranda must be made out in duplicate on completion of day's work, one to be left with the company and the other, signed by the company's representative, to be filed with the

inspector, and must bear commissioners' order number, except that at N. Tufts Meter Co. repaired meters are to be reported by name of gas company owning same.

General.

Meters are to be inspected only on orders issued by the Board of Gas and Electric Light Commissioners or chief inspector, excepting that at the Boston Consolidated Gas Company's repair shop such repaired meters as may be presented by the company may be tested; and similarly at a manufacturer's proving room any new meters may be tested for "stock" and are to be reported as such, and also such repaired meters as may be presented.

For complaint meters a special hundred of badges is to be used, and each number checked off when used.

Any hundred of badges must be recorded as a whole on one book and not split up or used by more than one inspector.

One deputy is in charge of and responsible for the proper working of the presses for making and numbering badges.

In making badges each hundred must be checked and initialed by inspector making same in the badge book; and checked, initialed and dated when taken for use.

Inspectors are to be at work by 9 o'clock at the station assigned; the day closes at 5 o'clock.

Attention must be paid to temperatures, so that the tests may be kept accurate.

Report to chief inspector on special report blank any unusual condition of apparatus or testing rooms that would tend to vitiate the accuracy of tests.

Testing stations should provide —

Facilities for regulating temperatures.

Soldering outfit, including burner for heating copper, solder and flux.

Arrangements so that the meters to be tested may be in the testing room, off the floor, sufficiently long to acquire the room temperature; this time may vary from a few hours to a day.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 12, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted:—

CHAPTER 27.

RESOLVE PROVIDING FOR AN INVESTIGATION BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS RELATIVE TO CERTAIN APPLIANCES FOR SHUTTING OFF GAS IN CASE OF FIRE.

Resolved, That the board of gas and electric light commissioners shall investigate and report to the next general court, not later than the second Wednesday of January next, whether or not in its opinion there are in the market practicable safety gas cocks, valves or other appliances, by means of which the supply of gas to a building can be shut off automatically or manually outside of the building in case of fire or other emergency, the approximate or probable cost of installing and maintaining such appliances, and the conclusions of the board as to the feasibility and desirability of requiring by general law the use of such appliances. [*Approved March 25, 1915.*

Pursuant to this resolve the Board has given a public hearing to all persons interested, after notice by publication, and by mail to the Fire Prevention Commissioner, the New England Board of Fire Underwriters, and the mayors of every city, the selectmen of every town, and the chiefs of fire departments in cities and towns, in which gas companies are operating, and to all gas companies and to all persons known to be interested in the subject of the inquiry. There were present at the hearing several fire department officials, as well as representatives of the gas companies and persons interested in devices for shutting off gas. The Board has also conducted an independent investigation assisted by Prof. Charles L. Norton of the Massachusetts Institute of Technology, and has considered information furnished by persons not able to attend the hearing, the reports of investigating bodies and committees and certain ordinances and building regulations in force or proposed in other parts of the country, and the practices of the larger gas companies of the State with respect to the subject of the inquiry.

As a result of its investigation the Board submits its report as follows:—

SCOPE OF THE INQUIRY.

This resolve is the outcome of a persistent effort to obtain legislation relative to the installation of shut-offs on the services supplying gas to certain classes of buildings, with a view to eliminate or lessen the danger to life, and especially that to firemen, arising from the escape of gas into a building in which a fire is in progress. By breaks in the interior piping, most frequently in the meter connections, escaping gas may accumulate and contribute to the spreading of the fire by explosion, or by carrying the fire into the partitions. The resolve assumes the existence of the hazard described, and is directed to the practicability of preventing or controlling it by shut-offs on the services, and the need of any general legislation to this end.

DEVICES CONSIDERED.

Models of four inside shut-offs, three operating automatically and one manually operated from the outside, were submitted to the Board. Literature with respect to two other devices, combining manual and automatic operation, was also submitted.

All of the devices in question have worked satisfactorily in laboratory tests. No evidence was offered, however, that any of them had passed through the ordeal of fire or had demonstrated their reliability for a considerable period under the varying conditions which necessarily attend their use. All of them employ a cock or valve set in the service pipe just inside the outer wall of the building. In those designed to work automatically the valve or cock is held open by fusible metal and closed by a spring, or the weight of the plug itself, when released by the melting of this metal.

In commenting upon one such device submitted for examination, Professor Norton says: —

There is some doubt, however, in my mind as to whether after prolonged use with possible accumulation of sediment or naphthaline or the products resulting from corrosion of the pipe and valve the valve would operate satisfactorily. The device further is manifestly open to this criticism, that it operates only when the temperature at this particular point rises sufficiently to melt the fusible metal so that it operates as a cut-off only in case of fire at this particular point, and it is therefore of rather limited

use as a protective device. It would seem probable from examination of the spring that after the lapse of a number of years, there would be some question as to the positiveness of its action. Attention is called also to the danger of fracture of the fusible metal from accidental contact with tools or utensils and the resulting danger of shutting off the gas at a time when there was no fire.

This comment is equally applicable to all of the automatic devices. While some are supplemented by a manual control so arranged as to be operated from outside the building, it is to be noted that none can be prevented from acting automatically in cases where action is undesirable. It is by no means clear that a greater danger to life and property might not be introduced by the automatic device prematurely cutting off all light in the stairways and corridors of a burning building than by the hazards which such shutting off is designed to prevent. For that matter the evidence which was submitted seemed to demonstrate clearly that it is essential that the official in charge of a fire shall have absolute command over the shutting off of gas in the building, and that this should not be settled for him by the chance of the fire or heat reaching the closing device.

Such devices as provide for manual control from the outside of a shut-off inside a building necessarily introduce a considerable mechanism, expensive to install and maintain, with no compensating advantage, in the Board's judgment, over cocks or valves on the service pipe outside of the building. Most of the testimony related to such outside manual shut-offs, and substantially all who urged legislation, and particularly the firemen, indorsed them in preference to inside automatic or manually operated shut-offs. The practicability of such outside shut-offs is too obvious to need extended discussion. It is an efficient and dependable method of controlling gas in a building. As between valves and cocks, it may be noted that the valves are more expensive to install and maintain, surer but slower in operation, and unquestionably preferable in larger size service pipes. In fact one company testified that it employed valves instead of cocks even on the smaller service pipes where outside shut-offs are installed. The practical difficulties to be overcome in installing outside shut-offs are to

make them readily accessible in emergencies to those having authority to operate them and to protect them at other times from being tampered with. As a matter of fact, however, when set at the bottom of a curb box they can be operated only with a special wrench, and experience indicates that they are not likely to be disturbed.

In commenting upon them, Professor Norton in his report to the Board says: —

As contrasted with the possible use of any automatic device or any manually operated device working the valve inside the building through a more or less complicated mechanism, it seems to me that these direct, positive, simple cut-offs have much to commend them. There is little probability of their operating to cut off the gas at times when it is not desirable to do so unless these outside cocks are so constructed as to be too easily operated by mischievous persons, and there is no evidence that such tampering has occurred in the past. Further, cutting off the gas from any source, when there is an "automatic" which is commonly believed to operate only in case of fire, is a potential source of panic.

After reviewing the portions of the testimony at the hearing which are of the nature of expert testimony, and considering the only device submitted and the two others of which a brief examination was permitted, it is my opinion that nothing better appears now to be available than the outside cut-off. It appears that a valve is more suitable than a stop cock, and there is some question in my mind as to whether the arbitrary limit of two-inch pipe as the minimum is not perhaps too high. I believe the interests of public safety would be cared for if all new services were required to have outside cut-offs similar to those now installed upon the two-inch lines, but that insufficient evidence is at hand to determine that the additional safety resulting from the use of a valve rather than a cock would warrant installing the more expensive valve in all cases.

APPROXIMATE COST OF INSTALLING AND MAINTAINING.

Inside automatic shut-offs without manual control cost from \$4.50 to \$10 installed, according to size. Inside shut-offs operated manually from an outside control box cost, installed, from \$25 upwards, according to size and type. Some types combine both automatic and manual control, but, so far as the Board is informed, without material increase in cost. These devices are so novel in use that no experience seems to be available as to their tried workable efficacy and as to the expense of their maintenance.

Where valves or cocks are inserted in the pipe outside the building and made accessible through a curb box at the time of the installation of the service, the lowest estimate of the probable cost of valve or cock and box obtained by the Board was from \$3.50 to \$5.25, according to the size of the service pipe. These figures do not include any labor. If installed on old services, the cost is more than doubled and may even be greater where it is necessary to dig through expensive paving to reach the service pipe.

The Board is unable to give reliable figures as to the number of gas services in the State, but they undoubtedly exceed 350,000 and from such information as the Board has it seems probable that not over 10 per cent. of the aggregate number of services have outside shut-offs. Inquiries of the large companies which sell over 90 per cent. of all gas sold have disclosed a practice, with one or two exceptions, of installing curb shut-offs on all new or renewed services supplying churches, schools, public halls, apartment or tenement houses, factories, etc. In some cases this is determined by the size of the service, usually on two inch or over, and in other cases by the character of the building supplied. By some companies this practice has been followed for many years, but by most only during recent years. In one or two instances all new services of whatever size are provided with such shut-offs. No reliable information is obtainable as to the exact number of services already so equipped, or as to the number of old services in use which would have to be so equipped if all services over a certain size, or supplying the kinds of buildings indicated above, were required to be so equipped. In the city of Holyoke, which owns its own plant, the manager testified that it was the present practice of the city to install shut-offs on all new services of whatever size, and that if this was made compulsory with respect to all old services, it would require an expenditure of approximately \$120,000.

EXISTING LAW AFFECTING THE SUBJECT OF THE INQUIRY.

There are ordinances in force requiring the installation of outside shut-offs in gas service pipes in Cambridge, Lowell and Springfield. In the two former the requirement relates to

buildings occupied as churches, schools, public halls or theatres, apartments or tenements for three or more families, factories, mills, shops, etc. In the last-named city the requirement applies to all services over two inches in diameter. If any question be raised to the general authority of cities and towns to enact similar ordinances or by-laws (see Acts of 1913, c. 655, § 1, re-enacting R. L., c. 104, § 1), ample authority therefor seems to exist under section 132 of chapter 742 of the Acts of 1914 (re-enacting R. L., c. 110, § 78), which provides: —

The mayor and aldermen or corresponding body of cities and the selectmen of towns, respectively, may regulate, restrict and control all acts and doings of a corporation which is subject to the provisions of this act and which may in any manner affect the health, safety, convenience or property of the inhabitants of their respective cities and towns.

So far as the Board is informed, Illinois appears to be the only State which has attempted to regulate this matter by general legislation, and the law was repealed after being in force about two years. On the other hand, a number of important cities in other parts of the country have included such requirements in their building regulations or ordinances. In New York such an ordinance has been in force since 1882 (see Building Code of City of New York, Pt. XVI., § 89, and Crosby's Code of Ordinances (1915), c. V., Art. 29, § 601). In its earlier form the New York ordinance applied to all buildings, except dwellings, thereafter erected and to all factories, hotels, churches, theatres, schoolhouses, and other public buildings. In its present form it applies to all buildings hereafter (1915) erected and to all existing buildings other than one or two family dwellings of not more than fifteen sleeping rooms.

The only place to which the Board's attention was directed in which the installation of automatic shut-offs is required by ordinance is Tacoma. But similar requirements have been urged in other large cities, notably New York, Chicago, Cleveland and Omaha, possibly through the activity of those engaged in their manufacture.

CONCLUSIONS AND RECOMMENDATIONS.

In view of the facts and considerations already set forth, the Board is not convinced that an inside shut-off, operated either automatically or by an outside control, is such a "practicable safety gas cock, valve or other appliance" as was intended by the resolve. On the other hand, a gas cock or valve may be installed on service pipes outside of a building at the bottom of a curb box, by means of which the supply of gas to the building can be shut off manually outside of the building in case of fire or other emergency. Such a cock or valve is of course readily obtainable in the market and is, in the opinion of the Board, a "practicable safety gas cock or valve."

In the testimony offered at the hearing there was an absence of specific instances where the non-existence of an outside shut-off appeared to have been the proximate cause of loss of life or serious property damage, and the argument for requiring such shut-offs rested largely on general assertions. In fact, in two bad basement fires occurring soon after the hearing, where the chief in charge ordered the supply of gas cut off, it was accomplished with considerable personal risk at the meter, although in each instance there was an outside curb cock. Basement fires are not a large proportion of all the fires which occur. Such statistics as were available seemed to indicate that in a majority of fires no request was made by the chief in charge to cut off the gas, and that, where made, in a large percentage of the cases it was cut off at the meter. Under such circumstances and in view of the serious expense which, whether imposed on the gas companies or the owners of buildings, must be borne directly or indirectly by the consumers of gas, the Board is of the opinion that a general requirement that all existing services of the size or supplying gas to the character of buildings designated shall be equipped with outside shut-offs is inexpedient. On the other hand, it is unquestionably a reasonable requirement as to new services or the renewal of old services supplying buildings in which the danger to life and property is considerable. It is probable that if applied to services of two inch or over, most of the cases where such conditions exist would be covered, or the same end might be ac-

complished by designating the buildings where such conditions exist, as is the case in most of the ordinances referred to.

The resolve directs the Board to report its conclusions "as to the feasibility and desirability of requiring by *general* law the use of such appliances." Attention has already been directed to the fact that authority to make such requirement by ordinance, by-law or regulation already exists, and that this has been the prevailing practice heretofore both in this State and elsewhere. The problem is in many respects local in its character, dependent upon conditions which vary in the different municipalities supplied with gas, and should, in the judgment of the Board, be left to the determination of the local authorities under the provisions of law now in force. In view of this conclusion, while it is doubtless feasible, it seems undesirable to enact any general law relative to the matter, and the Board recommends that no legislation is necessary.

Respectfully submitted,

ALONZO R. WEED,
MORRIS SCHAFF,
THOMAS P. RILEY,
Commissioners.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, March 1, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted:—

CHAPTER 141, RESOLVES OF 1915.

RESOLVE PROVIDING FOR AN INVESTIGATION OF THE OPERATION AND EFFECT OF THE "LONDON SLIDING SCALE" SYSTEM OF ADJUSTING THE PRICE OF GAS AND THE RATE OF DIVIDENDS AS APPLIED TO THE BOSTON CONSOLIDATED GAS COMPANY.

Resolved, That the board of gas and electric light commissioners is hereby directed to investigate the operation of the system of an automatic and interdependent adjustment of the price of gas to consumers and the rate of dividends to stockholders, known as the "London Sliding Scale", as applied to the Boston Consolidated Gas Company under the provisions of chapter four hundred and twenty-two of the acts of the year nineteen hundred and six, the conditions under which the system has been tried and its effect upon the public interest, and to report to the general court on or before the first day of February, nineteen hundred and sixteen, the results of its investigation, with such recommendations, if any, as to the continuance, terms and extension of the system as the board may deem expedient. The board may incur, for the purpose of this resolve, such reasonable expenses in excess of its regular appropriations as may be authorized by the governor and council. Before incurring any expense in excess of its regular appropriations, the board shall estimate its probable amount and submit the estimate to the governor and council for their approval; and no expense shall be incurred by the board in excess of its regular appropriations beyond the amount so estimated and approved. [Approved May 28, 1915.

Pursuant to this resolve the Board has made the investigation directed. In connection therewith it has held ten public hearings. Due notice of these hearings was given in newspapers published in all of the cities and towns in which the Boston Consolidated Gas Company, or any of the other gas companies under the control of the Massachusetts Gas Companies, supplies gas, and by mail to the mayors of every city and the selectmen of all the towns in which gas companies are oper-

ating, to all gas companies, and to all other persons known to be interested in the subject of the inquiry.

In addition to these hearings the Board conducted an independent investigation, employing for that purpose Charles A. Lutz to examine and report upon the financial operations of the company since its organization in 1905, and Alfred E. Forstall upon certain questions relating to the capacities and condition of the company's generating works. To avoid any disagreement as to the facts which the Board deemed of importance, and to invite any explanations which the officials of the company might think proper, these reports were submitted to the company and subsequently considered at a public hearing. It was stated in behalf of the company that they were fair and based on the company's books and results, and the only questions raised were as to whether Mr. Forstall had not underestimated the working capacities and operative conditions of its old works. The facts so found have been employed in the following report of the results of the Board's investigation.

For a clearer understanding of the report a preliminary statement should be made of the reason for the inquiry, and a brief account given of the adoption and terms of the so-called "sliding scale" act of 1906 and of the system of supervision and regulation for which, as respects the Boston company, it was substituted, but which still governs the public relations of the other gas companies of the State.

REASON FOR THE INQUIRY.

The price of gas supplied by the Boston Consolidated Gas Company is governed by the provisions of chapter 422 of the Acts of the year 1906, entitled "An Act to promote the reduction of the price of gas in the city of Boston and its vicinity," commonly known as the "sliding scale" act, which is given in Appendix A. Its essential feature was the establishment of a standard price of 90 cents and a standard dividend of 7 per cent., with the provision that for every decrease of 1 cent in price the company might increase its dividend during the following year one-fifth of 1 per cent. After its adoption on May 26, 1906, the company reduced its price on June 30, 1906,

from 90 to 85 cents, and on July 1, 1907, to 80 cents, — the price ever since in force.

During the following years the "sliding scale" act has not, however, remained unchallenged. In 1914 a bill was submitted to the Legislature to reduce the price of gas in Boston to 75 cents. The House asked the Attorney-General as to whether or not the "sliding scale" act was a contract, and he answered in substance, "No." The bill was then defeated. In the fall of 1914 a complaint by more than 20 customers of the Boston company was filed with the Board under the claim that the act codifying the gas and electric laws had repealed the "sliding scale" act; but on Dec. 21, 1914, it was dismissed on the ground that the act had not been so repealed, and the Board had no jurisdiction to hear the complaint on its merits. During the session of 1915 several bills were offered relating to the price of gas in Boston. Certain of them provided for a uniform price throughout the city, and were offered in the interests of Hyde Park, which is served by the Dedham and Hyde Park company, a small company supplying Hyde Park and Dedham and charging \$1.05 net for its gas. The others related to the Boston company. Pending their consideration by the committee, the Attorney-General was asked by the House his opinion as to whether or not the sliding scale act had been repealed, and he answered in substance, "No." Thereupon the public lighting committee reported House Bill No. 147, amending the "sliding scale" act, to take effect July 1, 1916, by making the standard price 70 cents and the standard dividend "not over" 7 per cent. This bill was defeated. The Governor then in a special message recommended that, in view of the probability of similar bills being offered to the next General Court, the subject be meantime deliberately and carefully studied, and upon this recommendation the resolve directing this investigation was adopted.

THE "SLIDING SCALE" ACT.

This act followed an investigation and report to the Legislature of 1906 by a special committee created by chapter 101 of the Resolves of 1905, "to consider the automatic and interdependent adjustment of the price of gas to consumers and the

rate of dividends to stockholders of gas companies, under what is known as the London sliding scale, with special reference to the expediency of applying that scale to the gas light companies in the city of Boston and town of Brookline." The special committee consisted of the members of the Board of Gas and Electric Light Commissioners and of two other persons appointed by the Governor. Three of its members visited England and made a study there of the "London sliding scale," so called. Other studies were made here by other members of the committee, and a treatise upon the subject was prepared for the company by Nathan Matthews, Esq. Special attention is called to the report of the committee, inasmuch as it gives a clear and exhaustive account of the history and principles of the "sliding scale" for the regulation of rates and of the Commonwealth's policy to the same end. A sufficient number of the reports are available for distribution among the members of the Legislature, and have been left at the legislative document room for that purpose.

The majority of the committee, composed of the three members of the Board, was unwilling to recommend the adoption of the "sliding scale," on the ground that to do so "certain fundamental principles, on which the present laws and policy of the Commonwealth rest, must be abandoned." The minority concluded that it was expedient to apply the "sliding scale" system "to the companies doing business in Boston and Brookline, or at least to the Boston Consolidated Gas Company," and recommended that, if the "sliding scale" was to be applied to this company, the standard price be fixed at 90 cents (the price then prevailing, required by the act of consolidation), the standard dividend at 7 per cent. per annum (the company was then paying 8 per cent.), and for every 5 cents' reduction in price an increase in dividend of 1 per cent.

The Legislature embodied the views of the minority in the "sliding scale" act, which went into effect on May 26, 1906. Among other things it expressly provided that the sections of the general law authorizing the Board to reduce or raise the price of gas upon complaint should not thereafter apply to the Boston company. It further provided that after the expira-

tion of ten years from June 30, 1906, the Board of Gas and Electric Light Commissioners shall have authority, upon the petition of the company, or of the mayor of a city or selectmen of a town in which the company is supplying gas, "to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of materials and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas." The act required the acceptance of the company and this provision was duly complied with.

The reductions in the price of gas since its adoption have already been stated. The company paid a dividend of 7 per cent. for the year ending June 30, 1907. It increased its dividend to 8 per cent. for the year beginning July 1, 1907, and to 9 per cent. for the year beginning July 1, 1908. It paid 9 per cent. for each year thereafter until July 1, 1913. During the two following years it has paid 8 and 8½ per cent., respectively, although still entitled under the act to pay 9.

"SLIDING SCALE" SYSTEM OF REGULATION.

The London "sliding scale," so called, and the history of its development were fully described in the report of the special committee of 1906, to which attention has already been urged. Its essential characteristic is an automatic and interdependent adjustment of the price of gas to consumers and the rate of dividends to stockholders, whereby for every decrease or increase in the price the stockholders are permitted an increase or suffer a decrease in the rate of dividend. For its application in any specific instance there must be established a base or standard price of gas, a base or standard rate of dividend, and the ratio upon which the increase or decrease in price shall affect the rate of dividend. This system makes reductions in price to the consumer depend solely upon the desire of the stockholders for greater dividends. It rests upon the belief that such desire will prove an effective stimulant to such increased skill and efficiency in management as will make

lower prices probable. For its proper operation it is also evident that there must be no means of distributing profits save through dividends, and it is equally important that the stockholders shall have no interest in the payment of dividends not warranted by a sound business policy.

In England another essential feature of this system has been the requirement that all additional capital stock shall be sold at auction or by public tender, and a similar requirement was included in the Boston act, although for reasons which will appear later in the report it has been inoperative here. The premiums realized on stock so sold are applied exclusively to capital expenditures, but are not recognized as a basis for the distribution of earnings. Whatever may be said of such a requirement in other systems of regulation, it seems essential to public control based on the direct regulation of profits. Such regulation must almost of necessity be expressed in a limitation in the rate of dividend, and obviously if an actual increase in the division of profits is possible without any increase in the dividend rate, the value of the system is impaired. The auction clause enables a company to obtain necessary additions to its capital at the lowest market rates, and thereby to keep the number of shares issued at a minimum, with the result that the dividend charge to be borne by the consumer, as expressed in his price, may become relatively less even though the capital be increased. Unless additional stock is to be offered to existing stockholders at par or at less than its market value, the auction clause also operates to the benefit of the old stockholders, who otherwise, under the "sliding scale," might suffer a postponement of an increase in their dividends. To be effective as part of any scheme of public regulation, the auction clause requirement assumes that in the absence of a change in fundamental conditions the continued payment of the established dividend, if earned, will be permitted.

The value of this "sliding scale" system will naturally be contrasted with the long-established and successful scheme of regulation still applicable to the other gas companies of the Commonwealth and the results under it. In the report of the special committee in 1906 a careful statement was made of the historical development of the legislation governing and con-

trolling gas companies, to which consideration is again urged for a clearer understanding of the present problem, since no substantial change has occurred meantime. It is also desirable to call attention here to certain characteristic features and differences as compared with the "sliding scale."

Throughout the legislation in which this general policy has been expressed there have never been any specific limitations either as to price or dividends. On the other hand, there has been a definite and persistent purpose from the outset to limit dividends in volume, if not in rate, and thereby to create a status favorable to low prices and good service. This has been accomplished chiefly through exercising control over the issue of securities and by requiring publicity of corporate affairs. In addition, there has been for over thirty years power in this Board to order reductions of price upon complaint, and closely related is the power in municipalities to engage in the business. In such a system reliance is not placed on any one factor but upon all. Even though the more drastic powers to reduce prices or to apply public ownership may never be exercised, their existence has unquestionably an important influence on the results. On the other hand, as already noted, in the "sliding scale" the most important of these factors, namely, the power to reduce the price, is excluded. The price and dividends are definitely fixed, and for reductions in price the public must rely upon the self-interest of the stockholders.

CONSOLIDATION OF THE BOSTON GAS COMPANIES.

In order to grasp fully "the conditions under which the sliding scale system has been tried," the story of the various attempts to control the gas business of Boston out of which the Boston Consolidated Gas Company finally emerged, but with entangling alliances which have seriously affected the operation of the system, is of vital importance. It is set forth in considerable detail in the report of the special committee in 1906, but should be briefly reviewed here.

In 1885 the Bay State Gas Company, promoted by J. Edward Addicks, erected a water gas works at the Calf Pasture on Dorchester Bay, and laid a main into the heart of the city, ostensibly with the purpose of competing with the other com-

panies engaged in its supply. Soon after, as a result of this competition, he acquired control of the Boston, Roxbury and South Boston companies as well, and the stocks of all four companies were pledged as security for the bonds of the Bay State Gas Company of New Jersey to the aggregate amount of \$10,000,000. Thereafter the generating works of the other companies were closed, and the local Bay State company made and sold to the other companies all of the gas furnished by them to their customers, and in addition sold a small amount of gas directly to such private customers as its mains reached. For certain purposes they were operated and developed as one concern, but maintained varying prices for their gas.

In 1893 the Brookline Gas Light Company, which had theretofore supplied gas in Brookline and Brighton only, fell into the control of H. H. Rogers, representing the Standard Oil Company, and which was then engaged in a struggle for the control of the gas business of Brooklyn, N. Y. As a counter move in that larger fight the mains of the Brookline company were extended into Roxbury and Boston, and subsequently into Dorchester and South Boston, paralleling to a considerable extent the existing mains of the other companies and competing for their business. The effect of this competition was to bring Rogers into control of the Jamaica Plain and Dorchester companies, and to force the price of gas supplied by all the companies involved to \$1 a thousand, — the price then prevailing in Boston by virtue of an order of this Board. This competition ceased in 1896, and a contract was made relative to the purchase of gas by the Boston from the Brookline company.

In this same year, during an ebb in the strife, the Massachusetts Pipe Line Gas Company, promoted by Henry M. Whitney, was granted a special charter to make and sell gas but without specification or restriction as to locality. It had unusual powers relative to the construction and maintenance of its mains and the purchase or lease of other plants. While probably intended to compete with other companies in the Boston field, especially in the sale of a cheap, unpurified, un-enriched fuel gas, its business was in fact restricted to the sale of gas to other companies. It built a holder and purifier in

Everett and laid mains to connect with the distribution systems of the other companies. As a part of this same scheme, in 1897 an unincorporated voluntary association, known as the New England Gas and Coke Company, was organized with a nominal capital of \$17,500,000. It acquired control of the Pipe Line, Brookline, Dorchester and Jamaica Plain companies, and pledged their stocks as security for the association's bonds, of which at least \$14,000,000 were then issued. It also built a by-product coke-oven process plant in Everett adjoining and connecting with the Pipe Line company's purifiers and holder. The association entered into a contract for the sale of gas to the Pipe Line company, and the latter into contracts to resell the same to the other gas companies of Boston.

But soon after the New England Gas and Coke Company became financially embarrassed. A receivership followed, and its place in relation to the gas supply of Boston was taken in 1902 by another voluntary association known as the Massachusetts Gas Companies. At its organization this new association acquired all of, or a controlling interest in, the securities of the New England Gas and Coke Company, and of the Massachusetts Pipe Line, Brookline, Dorchester and Jamaica Plain gas companies, and issued therefor the certificates of its trustees to the amount of 300,000 shares of the par value of \$100 each, of which 150,000 were entitled to a preferential cumulative dividend of 4 per cent. per annum and 150,000 were common. The following year it acquired, through the foreclosure of the Bay State bonds already mentioned, all of, or a controlling interest in, the securities of the Bay State, Boston, Roxbury and South Boston gas companies, and in connection therewith the shares of the association were increased by the issue of 100,000 preferred and 100,000 common shares.

The abnormal conditions described, early led to severe public criticism, and an attempt was made in 1899 and again in 1903 to secure a consolidation of the companies involved as the only practicable remedy. This resulted in the passage in 1903 of chapter 417, entitled "An Act to provide for the consolidation of certain gas companies in the city of Boston and vicinity." The act authorized all of the companies included in the two groups already described, save the New England Gas and Coke

Company, namely, the Bay State, Boston, Brookline, Dorchester, Jamaica Plain, Massachusetts Pipe Line, Roxbury and South Boston companies, to consolidate as the Boston Consolidated Gas Company. It further authorized the consolidated company "for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, to issue such an amount of capital stock as may be approved by the board of gas and electric light commissioners as being equal at par to the fair value of the plants and property of the several corporations, as the same shall be determined by said board." Valuations of the property of the several companies were made, and public hearings thereon and on a complaint brought by the mayor of Boston for a reduction in price were held, but before a determination by the Board the Legislature passed in 1905 an act (chapter 421) amending the 1903 act and authorizing the company to issue for the purposes above stated capital stock of the par value of \$15,124,600 and no more. A copy of the 1903 charter as amended in 1905 is given in Appendix B.

Under the charter so amended the consolidation of the companies in question was consummated on June 15, 1905. The amended charter in section 4 provided that "the purchase price of the properties of each corporation and of such portion of its stock as may be acquired shall be such sum as the respective corporations may agree to, but the aggregate of the purchase prices paid therefor, after deducting therefrom the debts to be assumed by the Boston Consolidated Gas Company, shall not exceed the proceeds of the stock herein authorized, including any premiums which may be paid in thereon. No stock or bonds shall ever be issued for the indebtedness assumed as above provided." To effect the consolidation the incorporators issued the authorized capital of 151,246 shares, of \$100 each, for par and a premium of \$58.80 in cash. With the amount so obtained the plants and other assets of the companies consolidated were acquired for the sum of \$24,015,622.14, substantially the figure at which they were appraised by the experts employed in the proceedings under the 1903 act. The details of this transaction are set forth in Appendix C. The consolidating companies were liquidated with the proceeds of

the sale of their respective properties and subsequently dissolved. As the securities of the companies merged, with the exception of certain minority interests, were owned by the Massachusetts Gas Companies prior to the consolidation, the amount which it was necessary for that association actually to raise in cash to effect the consolidation was limited to such debts of the companies merged as were due others and to the sums paid to minority stockholders in liquidation, and was approximately \$1,430,000.

From this account of the consolidation it will be noted that, while the legal ownership of the various gas properties involved had been vested in the new corporation, no change had occurred in the ownership of the stock, nor had the latter reached the investing public, but, with the securities of the New England Gas and Coke Company and in place of those of the companies merged, formed the basis for the outstanding \$50,000,000 of Massachusetts Gas Companies. By the preservation of this relationship the new corporation was not permitted an independent career, and no narrative of that career would be complete without some knowledge of the activities of its overlord, the Massachusetts Gas Companies, and of its associate, the New England Gas and Coke Company, and without bearing in mind that both are unincorporated and not subject to any public supervision or control. These activities will be briefly mentioned before describing specifically the career of the consolidated company under the "sliding scale."

THE NEW ENGLAND GAS AND COKE COMPANY.

In the reorganization of this concern its bonds were retired, and the securities of the other companies held, together with its own shares, passed to the Massachusetts Gas Companies. The only property left in its ownership was the "by-product coke-oven" plant which the company had installed at Everett, to which allusion has already been made. It is the only plant of its kind in the State. While any technical description of it seems unnecessary, its leading characteristics are perhaps important, especially in contrast with other kinds of gas-making plants. Such a plant differs from the ordinary coal gas plant chiefly in the magnitude of its operations. The ovens used in carbonizing the coal are so large that they will

each receive tons as compared with the few hundred pounds of coal received by the ordinary gas retort. The yield of coke is consequently much greater, and it is claimed that the coke is adapted to a wider range of uses than gas house coke. The yield of gas is perhaps greater per ton of coal, and the quality of the tar and ammonia recovered, while not proportionately greater, is claimed to be better. A portion of the gas produced may be used to heat the ovens, and the richer part of the gas becomes available with little or no enrichment for distribution and sale to gas consumers. But the amount of gas so used is again dependent, as a matter of commercial expediency, on the respective markets for coke and gas.

A water gas plant is most economical in point of investment of any method of making gas for distribution, and it imposes upon the management no problems distinct from the duty of making and selling gas other than disposing of an inconsiderable by-product in the form of water gas tar. A coal gas plant involves a larger investment and imposes upon the management a business problem not directly connected with making and selling gas, but intimately related to its cost, in disposing of the coke, tar and ammonia recovered. Where both processes are combined in the same plant the water gas plant can utilize a certain portion and perhaps all of the coke produced. But a by-product coke-oven plant involves not only a much heavier investment, but, if capable of producing all of the gas consumed in a given territory, it would produce at the same time a much larger amount of coke than could be sold in the same territory, and tar and ammonia in like proportions. In other words, it means a large manufacturing concern in which the making and selling of gas is but a portion of its business, and the proper marketing of its other products is of even greater importance. It is also true that for profitable operation a market for both coke and gas is essential. As some indication of the character of the business, it may be noted that the gross earnings of The New England Gas and Coke Company for the year ending June 30, 1915, are reported to have been \$3,708,400, of which but \$936,306 were derived from the sale of gas to the Boston company. Had this gas been sold directly to consumers at the prevailing price of 80 cents, the Gas and Coke

company would not even than have derived as large an income from its gas as from its other products.

By the time the works of the Gas and Coke company were completed and the mains of the Pipe Line company laid in 1900, contracts were made for the sale of all gas produced and not needed in manufacturing operations to the Pipe Line company, and through that company to all of the companies subsequently merged in the consolidation. The gas delivered to the Pipe Line company was not required to exceed 12 candle power and was not purified. It was sold for 14 cents a thousand cubic feet. It was then purified and enriched when necessary and distributed and sold by the Pipe Line company to the purchasing companies at prices of 25 and 30 cents a thousand. In addition, the Pipe Line company sold gas to the Charlestown, Chelsea, Dedham and Hyde Park and Everett gas companies. This was the situation existing at the time of the consolidation.

The opportunity offered by the common ownership of the Gas and Coke and the merging companies for obtaining profits on the gas sold to the public, not expressed in the dividends of the Consolidated company, was recognized by the Legislature in section 6 of the charter of the Boston Consolidated Gas Company, providing in substance that no contract should be made for the purchase of any gas by the latter company "until the board of gas and electric light commissioners have found after public hearing that the price to be paid for the gas to be purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company." It was further provided in section 8 that the Board might, if it deemed such action demanded in the public interest, "require said Boston Consolidated Gas Company to provide, either by the repair or reconstruction of existing works, or by the construction of new works, works for the manufacture of gas of such capacity as in the judgment of the board may be suited to the needs of the whole district supplied by said company." The consolidation act also altered certain of the provisions of the Pipe Line charter and removed the

limitations on the prices charged other companies, substituting in place thereof the requirement that "any contract for the sale of gas by said Boston Consolidated Gas Company to any other gas company, or to any city or town, shall be subject to the approval of the board of gas and electric light commissioners."

MASSACHUSETTS GAS COMPANIES.

By the agreement of trust creating this association its trustees were expressly authorized "to engage in the business of manufacturing, buying, selling and dealing in coal, oil, coke, gas and all products thereof," but it has in fact been only a holding and financing concern. Since the consolidation of the Boston gas companies, however, its activities have broadened, and it has acquired all of, or a controlling interest in, the Boston Phoenix Lighting Company, Boston Tow Boat Company, Chelsea Gas Light Company, Citizens' Gas Light Company of Quincy, East Boston Gas Company, New England Coal and Coke Company and Newton and Watertown Gas Light Company. The New England Coal and Coke Company owns the entire capital stock of the Federal Coal and Coke and J. B. B. Coal companies, while the "association" holds the first mortgage bonds of the two last-named companies. The Chelsea company was subsequently consolidated with the East Boston company. For these purposes and to help finance its subsidiaries, the "association" issued in 1909 its twenty-year $4\frac{1}{2}$ per cent. bonds to the amount of \$6,000,000, and in 1911 to the amount of \$4,000,000. A copy of its balance sheet, June 30, 1915, is given in Appendix D. Its earnings, of course, consist of the interest and dividends received from its subsidiary companies, which are pooled, and after the payment of some minor expenses of administration become available for the payment of the interest and dividends on the "association's" outstanding bonds and shares. A summarized record of such earnings and of their disposition since June 30, 1905, is given in Appendix E.

THE CONSOLIDATED COMPANY.

In the foregoing pages the events leading up to the consolidation of the Boston gas companies, the alliance already formed with the Gas and Coke company, and the financial superstructure already imposed between it and the investing public have been described. They have had an important effect not only upon the operation of the "sliding scale," but also upon the physical, commercial and financial development of the company since its organization. In order, therefore, to understand the conditions under which the "sliding scale" system has been tried, some account should be given of this development before any conclusions are stated with respect to the operation of the system and its effect upon the public interest.

(a) Development of the Company's Property.

At the time of the consolidation a considerable part of the gas supplied by the companies merged was produced at the Everett works of the Gas and Coke company, and purified and distributed to them by the Pipe Line company. The latter also supplied gas to the Charlestown, Chelsea, Dedham and Hyde Park, Everett and Newton and Watertown companies. The distributing companies merged had nine generating works which were acquired by the Consolidated company, but only four were then operated, namely, the water gas works of the Bay State company at the Calf Pasture, the coal gas works of the Boston company at the North End and its combined coal and water gas works at Commercial Point, and the water gas works of the Brookline company at Allston. The works of the last-named company at Brookline Village, and of the Dorchester, Jamaica Plain, Roxbury and South Boston companies, were idle and had been for some years prior to that time, and those at Dorchester and Brookline Village had already been dismantled.

For its effect upon the resources and income of the Consolidated company, it is important to note that at the time of the consolidation the Brookline company was also engaged in the manufacture and distribution of electricity, a business which

was sold in 1909 to the Edison Electric Illuminating Company of Boston.

After the consolidation the Consolidated company began a readjustment of its plant for the purpose of concentrating the production of gas, unifying its distribution system and centralizing its organization. The arrangement for purchasing and purifying the by-product gas of the Gas and Coke company was continued, and to supplement this supply in 1907 the erection of a large water gas works was begun at Everett at the site of the old Pipe Line company's purification plant, to which was subsequently added a large holder. Upon the completion of this new water gas plant in 1908 it was put in operation and has been run continuously since. The old works, which were in operation at the time of the consolidation, were in consequence shut down, and only the Calf Pasture and Commercial Point plants have since been started up for short periods of one month and six months, respectively.

The two last-named works were put into and have been kept in good operating condition, and certain improvements in and additions to their apparatus and equipment have been made for this purpose. But the North End works were dismantled soon after the consolidation, and part of the property sold and part leased. On the land retained for gas purposes a large holder and pumping apparatus have been erected. The Roxbury works have been dismantled and the site utilized as a central station for the system with another large holder, repair shops, stable, office and storage buildings. Some additional buildings for similar use have also been erected at Brookline, Dorchester and Jamaica Plain. The Allston and Jamaica Plain works are intact, but the latter are too small for operation under present conditions, and the generating apparatus at the former is of a type to make it unavailable save for an emergency. The South Boston works are no longer in condition to be used, although the manufacturing apparatus still remains.

In addition to these changes in the manufacturing plants, large mains have been laid to connect the North End with the Calf Pasture and Commercial Point works and with the original Pipe Line main at Dorchester, enabling the company to avail itself of all of its generating plants for the supply of its whole

system. By cross mains a well-balanced system and an adequate and satisfactory service for all of the territory supplied has been assured. In addition, the company has made considerable extensions of its distributing mains to reach customers, particularly in those sections where the growth of population has been rapid. It has also undertaken the supply of the gas distributed by the Citizens' Gas Light Company of Quincy and the Waltham Gas Light Company (now merged in the Newton and Watertown Gas Light Company), and such part of the gas distributed by the East Boston company as is not generated in that company's own works, and has installed the mains necessary therefor.

The accompanying map, given as Appendix F, will serve to show the territory supplied by the Boston company and those other companies which are directly dependent upon it for the gas furnished their customers in whole or in considerable part. It is to be borne in mind that the East Boston, Newton and Quincy companies are under the same ownership and control as the Boston company, namely, of the Massachusetts Gas Companies.

The present generating capacity of the Everett, Commercial Point and Calf Pasture plants is estimated at from 24,000,000 to 29,000,000 cubic feet a day, whereas the greatest output required has been 21,000,000 cubic feet. The engineer employed by the Board estimated that their capacity might be increased by 4,000,000 cubic feet a day by the expenditure of about \$120,000, but he adds, and the company agrees, that "it is doubtful, however, whether it would be advisable to spend any money upon construction at the plants not now in operation, since it would probably be better to make any extensions required in the future at the Everett works."

The merging of so many different companies brought the Consolidated company into the possession of extensive real estate holdings, some of which were no longer required in its business. A number of these parcels have been sold meantime. The amounts realized therefrom and from the sale of the electric property have aggregated over \$2,800,000, and showed an excess over the values at which they were carried on the company's books of about \$820,000. The disposition of these proceeds will be exhibited and considered later in the report.

(b) *Development of the Company's Business.*

During the long and bitter struggle for the control of the gas business of Boston prior to the consolidation, the relations of the companies to the public were exceedingly unsatisfactory. The efforts of the managers seem to have been devoted largely to exploiting rather than to serving the public, and little thought was given to improving and developing the business. A complete change of attitude, however, was exhibited by the new management of the Consolidated company and has been maintained throughout the intervening period. By courteous and considerate treatment of its customers and their difficulties and grievances it has converted a hostile into a friendly public.

An energetic effort has also been made to increase the company's business. Its success has been due in large measure to the enterprise of the management, although no doubt aided by the decreases in the price of gas and the removal of the old sources of friction. The result has been a substantial increase in its total output, in the number of its customers and in the amount of gas sold per mile of main.

(c) *Relations with Other Companies.*

The alliances established for the Consolidated company prior to its birth have already been mentioned. The Massachusetts Gas Companies' system of interrelated companies has greatly expanded meantime. Control of the East Boston (including the old Chelsea), the Quincy, and Newton and Watertown (including the old Waltham) gas companies has been acquired. The New England Coal and Coke Company has been organized and has become a large shipper of and dealer in coal and coke in the Boston market. Through it and the Boston Tow Boat Company the Massachusetts Gas Companies now control coal mines in West Virginia and a fleet of ships, barges, tugs and lighters suitable for its transportation. By the recent organization of the New England Manufacturing Company a new outlet has been found for certain of the by-products of the coke-oven plant.

While the officers of these subsidiaries of the Massachusetts Gas Companies are not identical, yet a majority of the directors in every instance are trustees, officers or employees of the

holding association or of some one or more of its subordinate companies. Several of the principal officers and employees perform services for two or more of the affiliated companies. The principal offices of the several companies are adjoining, and many of the minor incidental expenses are shared. There are other adjustments necessitated by the use of the property of, or the performance of services for, one another. Under such circumstances it is evident that there can be no independent trading between them, and furthermore, so far as the Board is informed, it is not intended that any member of the group of companies shall seek elsewhere for such services or supplies as some other member is prepared to furnish. Moreover, the earnings from all are pooled to pay the interest and dividends on the association's securities.

Certain larger aspects of this complex relationship of the Consolidated company will be discussed later in the report. It appears most obviously in its purchases of gas and fuel, and its sales of gas to the other affiliated companies. Their importance may be seen in the following facts. During the year ending June 30, 1915, it paid the Gas and Coke company for gas purchased the sum of \$936,306, and the Coal and Coke Company for coke and coal the sum of \$230,555, or \$1,166,861 in all, out of a total operating expense (exclusive of taxes) of \$2,854,065. During the same year it realized from sales of gas to the other affiliated companies \$414,697 out of a total income from gas sold of \$4,574,395.

So far as the purchases of coal and coke are concerned, the prices charged the Consolidated company appear to be no greater than the Coal and Coke company charged independent buyers for the same grades of coal and coke. But the real significance of the Consolidated company's dependence, as bearing upon the operation of the "sliding scale," lies in the price which it pays the Gas and Coke company for purchased gas. At the time of the consolidation this price was made 23 cents a thousand for unpurified gas of 18 candle power. But at the expiration of this contract in 1907 a new contract was made for 29½ cents, with a guaranty that the cost to the Consolidated company of purifying the purchased gas should not exceed one-half cent. Because of a change in the coal used in the

coke-oven plant the cost of purification, which had previously been between 6 and 7 cents, has not exceeded 1 cent. The cost of the purchased gas to the Consolidated company has, in consequence, remained stationary throughout the period, although the amounts obtained from this source have more than doubled and now approximate 8,000,000 cubic feet a day and running uniformly at this rate throughout the year. The importance of these facts with respect to the subject of the inquiry will be discussed in stating the Board's conclusions.

(d) *The Company's Financial Policy.*

The attempts at competition already described which preceded the consolidation resulted in a considerable duplication of investment. The merging of eight different properties, all originally designed for the independent production or distribution of gas, necessarily involved in the period of readjustment their reconstruction and co-ordination into one well-designed system, and the actual or virtual abandonment of substantial amounts of property. This was especially true in view of the purpose of the owners of utilizing the gas produced by the coke-oven plant of the Gas and Coke company. The enactment of the "sliding scale" law permitted the management to pursue without public interference such business policies as it might deem best. The manner in which the problem indicated has been met becomes in consequence of the utmost importance to a proper understanding of the conditions under which the "sliding scale" system has been tried.

In the development of its property already described the company has expended over \$4,700,000, and the amounts realized from the sale of real estate and of the electric plant have already been stated. The proceeds of the sale of real estate were required by the charter to be applied to capital outlay or, in default of such, to the reduction of the authorized capital. No express reference to the electric plant occurs in this provision. For that matter, authority was not granted to the company to sell its electric property until 1909. But a sound business policy would seem to require a similar devotion of its proceeds. In any event, under the provision referred to, the Board has approved of the disposition of the proceeds of real

estate towards the plant expenditures already mentioned to the amount of \$2,134,386.83 in all, covering all real estate sold prior to June 30, 1915, save one sale of \$750. Included in this figure is the sum of \$550,000 on account of the real estate of the electric plant.

No bonds or stock, other than the original capital, have been issued by the company. Its resources have, therefore, been confined to its earnings, the proceeds of property sold and loans, and the following statements exhibit for the period, first, its gross and net earnings, and second, the amounts realized from all sources and their disposition:—

Gross and Net Earnings, June 30, 1905, to June 30, 1915.

Gross earnings,	\$41,891,008 50
Operating expenses,	\$24,680,609 84
Dismantling plants,	19,755 57
Depreciation:—	
Machinery,	\$16,053 87
Mains,	129,103 06
Services,	64,591 44
	<hr/>
	209,748 37
	<hr/>
	24,910,113 78
	<hr/>
	\$16,980,894 72
Taxes,	3,642,561 15
	<hr/>
	\$13,338,333 57
Interest,	804,861 86
	<hr/>
Net earnings,	\$12,533,471 71

Resources and their Disposition, June 30, 1905, to June 30, 1915.

Cash on hand at the completion of the consolidation,	\$66,862 70
Net earnings,	\$12,533,471 71
Less net loss June 15 to June 30, 1905,	79,053 11
	<hr/>
	12,454,418 60
Proceeds of real estate sold,	1,545,021 76
Proceeds of electric property,	\$1,300,000 00
Less electric current assets,	125,418 33
	<hr/>
	1,174,581 67
Borrowed on notes,	3,355,817 79
	<hr/>
	\$18,596,702 52

Net expenditures upon plant,	\$4,791,518 03	
Net increases in current assets,	429,814 52	
Sundry debits to profit and loss,	69,703 05	
Reserve for insurance,	25,000 00	
Profit-sharing appropriations,	388,000 00	
Dividends paid,	12,780,287 00	
	<hr/>	\$18,484,322 60
Cash on hand June 30, 1915,		\$112,379 92

It will be seen from the foregoing that, aside from current repairs and renewals charged to operating expenses, the actual provision for depreciation has been trifling compared with the size of the property and the magnitude of its operations, and especially in view of the superfluous and abandoned property attendant upon the merger of the constituent companies. Moreover, aside from the question of depreciation, it is also evident that the dividends paid were not fully earned from the sale of gas, and could not have been paid without resort to the proceeds of the sale of property. It seems unnecessary for the purposes of this report to attempt to determine the actual depreciation which the company's property has suffered for which no provision has been made, but it is unquestionably substantial. Furthermore, certain items of property which were acquired in 1905 have been displaced meantime but have not been written off the plant accounts.

In this connection Mr. Lutz made the following pertinent comments in stating his general conclusions in his report to the Board:—

My investigation has led me to the conclusion that, so far as the actual income and the expenditure of cash is concerned, the accounts of the company truly reflect the facts, and that the methods of accounting used are adequate therefor and that the books of account are well and accurately kept.

With respect, however, to the exhaustion of capital, or depreciation, a serious question arises. The company makes no provision in its accounts in anticipation of the necessity for extraordinary repairs or for the ultimate retirement of its fixed property. Its charges reported as depreciation in its return to the Board represent only the recognition given to the value of certain abandoned or retired property at the time of its abandonment and are in no sense anticipatory provisions for future abandonments or retirements, and there is therefore no reserve maintained to make good

the depreciation in either the plant which is in operation, or that which is maintained in reserve in operating condition, or for those rather extensive portions of the plant which are idle and not kept in repair, but which have not been dismantled or definitely abandoned.

A statement of operating costs which fails to provide during the period of usefulness for amounts approximating such losses in value or consumption of investment fails by that much to state the full cost of operation or of production of the output, and a surplus account built up without regard to such depreciation overstates, by the amount of the depreciation which has actually taken place, the net income available for distribution.

OPERATION AND EFFECT OF THE "SLIDING SCALE."

The "sliding scale" act has been in force nine and a half years. During that period there has been no public interference with its operation, and the company has been free to pursue such business policies as it deemed best. It was adopted with the full recognition that it was a departure from the practices theretofore prevailing in this State and elsewhere in this country. So far as the Board is informed, it is still the sole instance in the United States in which this particular system of regulation has been tried. While its duration was not limited in the act to ten years, it seems to have been the understanding of many interested in its adoption that it was an experiment to be tried for that period, and continued if it then appeared to have worked satisfactorily. In any event under such circumstances the present inquiry as to its actual operation and effect upon the public interest is natural and rational.

The Board in the preceding pages has endeavored to set forth the conditions surrounding the application of this system of regulation to the Boston company, and all facts which seem material to testing its operation and effect. Where so many different factors are present, however, there is an obvious difficulty in determining how far the "sliding scale" as such has influenced, directly or indirectly, in whole or in part, the results described. It might be even less convincing and perhaps idle to speculate upon what would have happened had the act never been passed. A close study of the facts cannot, however, fail to leave certain definite impressions, the consideration of which may be important in the future handling of this matter.

The avowed purpose of the "sliding scale" is to increase the incentives to economical and skillful management by the prospect of a definite and assured increase in dividends, and the public reaps the advantage thereby in prices decreasing correspondingly to the improvement in operating costs. It is urged in behalf of the company that such has been its actual result. There has been unquestionably a decrease in the net cost at the burner of the gas sold during the period, due to the enterprise and commercial skill of the management. But the same is true of companies not under the "sliding scale," and is attributable to a greatly increased output without any corresponding increase in the actual expenses. Undoubtedly reductions in price have contributed to this result.

At the time when the act took effect the company was producing in the old works already described such gas as it did not purchase. They were not then economical to operate, and the cost of producing gas was immediately reduced when concentrated in the new water gas works at Everett. The cost has varied since, chiefly with the price of oil. But in addition to the expense of operating and maintaining such works the computed costs in Appendix G include about half a cent for the care of the old works when not making gas, although this would seem fairly a part of the cost of the purchased gas. Furthermore, the gas purchased of the Gas and Coke company is taken at a uniform rate throughout the year, while the gas produced by the Consolidated company supplements this supply and varies in amount with the season of the year. This condition of uniformity of production operates favorably upon the unit costs to the Gas and Coke company of the gas bought by the Consolidated company, but unfavorably upon the unit costs to the latter company of the gas made in its own works.

There has been substantially no change in the cost in the holder of the gas purchased. Indeed, there has been an increase of approximately a cent as compared with the year ending June 30, 1906. This introduces a most important question directly affecting the operation of the "sliding scale" as an effective means of regulation under existing conditions. The cost of coal gas is intimately related to the amount and value of the residuals recovered. The residuals must be dis-

posed of in an open market. Consequently, no other department of the gas business presents an opportunity for a greater display of business skill and sagacity with a direct reflection in decreased costs. But, by reason of the existing conditions, the management of the Boston company has no chance to apply skill and sagacity to its solution for the benefit of the company. Because of the common ownership of the Boston and the Gas and Coke companies it has no opportunity to exhibit even shrewdness in the making of a contract for the purchase of gas upon the terms most favorable to the Boston company.

The answer will doubtless be made that the price paid must be approved by the Board. This is true, but it is to be borne in mind that by the terms of the charter the authority of the Board is limited to finding "that the price to be paid for the gas purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company." It is comparatively easy to determine the production cost at works fulfilling the above requirements, but it is by no means easy to fix the standards for the recovery and marketing of a large output of by-products. Even if the charter of the Consolidated company permitted that test there is no way of determining with any accuracy the cost to the Gas and Coke company of the gas sold to the former company. The charter provision above quoted was enacted in 1903, long before the "sliding scale" was thought of, and was suggested undoubtedly as a safeguard because of the known common ownership of the two concerns and its possible use in exacting an unfair profit. Its inconsistency with a system of regulation dependent solely upon the self-interest of the Boston company did not become apparent until the managers of that company raised the price received by the Gas and Coke company to the latter's unquestionable advantage, justifying the new price on the ground that it was not greater than the demonstrable cost of making it "in gas works of standard type," etc., including of course the investment charges on such works and taking into account the hazards of a market already saturated with the coke of the Gas and Coke plant.

The Board has also called attention to another important phase of the company's policy, namely, the manifest tendency towards the exhaustion of its resources through the payment of dividends not fully earned and without any adequate provision whatsoever for depreciation. The disastrous results of such a policy, if long continued, need not be dwelt upon. An obvious answer and one given by the company is that the reductions in price were, in the light of experience, made too promptly and in anticipation of savings in cost and attendant advantages. It was urged, moreover, that without the incentives of the "sliding scale" costs "would not have been reduced to the extent to which they have been reduced," nor would the company have anticipated such savings in costs and reduced prices in advance of them. But it was also stated that "the incentive of the 'sliding scale' is first felt by the financial managers of the company; they want more dividends." Dividends are, however, not fixed charges. They are not required to be paid even if permitted, and certainly should not be, if not earned. But if the immediate rewards, direct and indirect, of this incentive are more important to the management than the permanent soundness of the investment, then the permitted dividends may be taken under the act with an apparent immediate advantage to the public, whatever its ultimate effect, but without consulting that other member of the partnership as to which policy is in the long run in its best interest.

The Board should not be misunderstood. To be sure, a similar financial policy may be pursued by a company not under the "sliding scale," and perhaps without the accompanying immediate advantage of lower prices to the public. On the other hand, the self-interest upon which the "sliding scale" as a system of regulation is founded, and a far-seeing, conservative financial policy, should be identical. But where this relation has not been maintained suspicion is aroused that the interests of the company may have been subordinated to the needs of the holding "association," with its large issues of securities based primarily on the gas supply of Boston, and that the freedom of action afforded by the "sliding scale" has aided this result.

One of the strong advocates of the "sliding scale" at the

time of its adoption urged at the recent hearings with great force that the "sliding scale" has taken the company out of politics. No one will deny the importance of this result. But the scandals of the gas situation prior to the adoption of the "sliding scale" appear to have been due more to the struggle of powerful interests for control than to the resistance of the company to political attacks, or even to public insistence upon lower prices. The praiseworthy change in the attitude of the company towards the public under the present management, to which allusion has already been made, has had an important effect upon its public relations, and would doubtless have been pursued with a similar result whether the "sliding scale" had been adopted or not.

The Boston company was the first in this State to reduce its price to 80 cents. Its example unquestionably had a substantial influence upon the prices charged elsewhere. Its promptness in making its reduction, moreover, was perhaps due to a feeling of greater security in the pursuit of a definite policy because of the "sliding scale." But the fact that several of the other companies not under the "sliding scale" have meantime reached this price, all save two voluntarily, and two others even 75 cents, makes it evident that the "sliding scale" has been no more effective to this end than the system of regulation applicable to all other companies. In this connection a comparative statement of the output and prices of all the large companies of the State is given in Appendix H.

CONCLUSIONS AND RECOMMENDATIONS.

No fair-minded person is disposed to question the theoretical soundness of the principle claimed for the "sliding scale" as applicable to all public service corporations, namely, that decreased costs and increased profits due to skillful and wise management shall be shared in lower prices to the public and larger dividends to the stockholders. This has been, in fact, a policy recognized and pursued by the Board for many years in dealing with questions of rates. But its conversion from a working theory into a fixed rule, expressed in any given case in the interrelation of a standard dividend with a standard price, may be another matter. Of necessity such a system must project

indefinitely upon the future the known conditions at the time of its adoption, and its operation must be left almost wholly to the initiative of the company. Where the choice is open, it is a serious question whether it offers in the long run any substantial advantage to the public, or even to the companies, over the system of regulation so long pursued in this Commonwealth. Its vogue in England is due, in considerable measure at least, to the fact that direct interference with gas prices is virtually unknown there, and that it is the alternative to the maximum dividend method of control under which a company is permitted to earn the maximum dividend and no more. But it is worthy of notice that under the present desperate national stress the "sliding scale" companies appear to be under distinctly adverse conditions as compared with the maximum dividend companies. And whether or not in the light of this experience maximum dividend companies are as likely to go under the "sliding scale" hereafter may be open to doubt.

This system of regulation for the Boston company was deliberately adopted ten years ago after an elaborate investigation and with the earnest support of a number of individuals who disinterestedly believed it to be in the public interest. The Board has not felt called upon to enter upon this inquiry as though the question were entirely novel, but rather as to whether the system has so failed to fulfill its promise as to warrant its repeal. Upon certain features of this problem opinions may differ, but one thing is clear, that the trading relations with the affiliated companies of the Massachusetts Gas "association," forced upon the Boston company by their common ownership, are inconsistent with the purpose and theory of the "sliding scale" as a scheme of regulation. If profits can reach the stockholders of a gas company under the "sliding scale" by any other means than through its dividends, the basis of control is impaired if not wholly destroyed. It is immaterial to the owners of the securities of the "association" whether the dividends which reach them come from the profits of the Gas company or the Gas and Coke company, but it is of vital importance to the consumer that, if his sole reliance for lower prices rests upon the incentives of the "sliding scale," no profits on the gas which he consumes shall be distributed

save through the dividends of the Gas company. Moreover, with a holding "association" superimposed between the Gas company and the investors, that essential feature of the "sliding scale" system of regulation, namely, the sale of additional stock at auction, has been and will probably always be inoperative. There is, in fact, reason to believe that under the conditions which have existed the "sliding scale" has not had a fair trial, and in the light of the experience of these ten years there is no promise of any further reductions in price under it so long as the present relations with the other companies affiliated under the "association" are maintained. Furthermore, the evils commonly attendant upon the control of public service corporations by holding associations are by no means diminished by the "sliding scale," and are destructive of any sound system of regulation which should safeguard the resources of the corporations under supervision in the interests of consumer and investor alike. Otherwise they may at last, through the dissipation of their resources, become so enfeebled as to forbid any hope of adequate service at low prices.

In view of these considerations, the Board is of the opinion and recommends that the act shall be repealed unless the Boston company is entirely disassociated from the Massachusetts Gas Companies, and its stock distributed directly among investors. If that is done, a few years of further experience should develop conclusively the relative advantages or disadvantages of this system of public regulation.

If the act be continued on such terms, two other matters should be dealt with incidentally. The present act permits a revision of the standard price after July 1, 1916, but only upon petition of the company, or of the mayor of a city or selectmen of a town supplied. In the judgment of the Board the consumers should not have their rights depend solely on the initiative of these officials, but should have the power to invoke directly the Board's authority in this matter. This section is also silent as to how frequently such revisions may be made, and it seems fair, if reliance is to be placed upon the "sliding scale" system, that there should be reasonable intervals between such revisions. In earlier parts of this report it has appeared that the company is in a measure embarrassed by its relatively large

capital as compared with other companies of the State, because of a correspondingly high dividend charge. If its stock were now independently owned it would be in the interests not only of its stockholders but of the public that additional issues of stock entitled to share in the benefit of permissible increases in dividends should be kept at a minimum. In the English practice debenture and preferred stocks do not enjoy the right to the sliding scale dividends, and yet a substantial proportion of the capital raised is by the issue of that class of securities. This, in the opinion of the Board, should be made a feature of the Boston act.

The foregoing recommendations have been embodied in the accompanying bill.

The Board is also directed by the resolve to report its recommendations as to the "extension of the system." By this phrase the Board has understood the Legislature to mean the application of the system to companies other than the Boston company. As already indicated the East Boston, Newton and Watertown, and Quincy companies are integral parts of one system, already physically united and interdependent, and kept apart legally merely by the accident of their early corporate existence. The same is equally true of the Dedham and Hyde Park company, save that it is independently owned, and its situation is far more grievous, especially to the consumers of Hyde Park, which is now part of Boston but does not enjoy the full benefit of that relationship. These companies should be merged with the Boston company, but not until the communities served are fully apprised that this step means that unless the "sliding scale" act is repealed such merger involves virtually their inclusion under this system of regulation. This is a matter, however, requiring no new legislation.

So far as the other gas companies of the State are concerned no demand for the extension of the system to them developed in the course of the Board's investigation. Indeed, it was stated in behalf of certain of them that they did not desire it unless on the basis, proposed several years ago and denied by the Legislature, of capitalizing the full value of their properties by the issue of additional stock. The Board opposed this

move when it was made, and has seen no reason to modify its views. Moreover, its investigation has not discovered any such positive advantages in the "sliding scale" system of regulation over that still prevailing with respect to the other companies as to justify its substitution. The Board, therefore, recommends that it is inexpedient to extend the "sliding scale" to the other gas companies of the Commonwealth.

The bill recommended is as follows:—

AN ACT RELATING TO THE BOSTON CONSOLIDATED GAS COMPANY.

SECTION 1. Chapter four hundred and twenty-two of the acts of the year nineteen hundred and six shall become void on the first day of July in the year nineteen hundred and seventeen, unless the Boston Consolidated Gas Company shall meantime have satisfied the board of gas and electric light commissioners and said board shall have certified to the secretary of the commonwealth that the trustees of the voluntary association, known as the Massachusetts Gas Companies, no longer own or control, directly or indirectly, a majority of the capital stock of said company, and that no other voluntary association, or the trustees thereof under a written instrument or written or oral declaration of trust, the beneficial interest under which is divided into transferable certificates of participation or shares, own or control, directly or indirectly, a majority of the capital stock of said company.

SECTION 2. The provisions of sections one and two of said chapter four hundred and twenty-two of the acts of the year nineteen hundred and six, relative to the standard rate of dividends to be paid by said Boston Consolidated Gas Company and the increases in said dividends therein authorized, shall not apply to any preferred, special or employees' stock which may hereafter be issued in accordance with the requirements of law relating thereto.

SECTION 3. Section nine of said chapter four hundred and twenty-two of the acts of the year nineteen hundred and six is hereby amended, so as to read as follows:—*Section 9.* At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or the selectmen of any town in which the company is supplying gas to consumers, or upon the petition of not less than twenty of said consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas. But, after a decision upon such

a petition, no other petition shall be brought hereunder within three years thereafter.

SECTION 4. This act shall take effect upon its passage.

The reports of the investigators employed by the Board are too voluminous to be appended hereto, but they are at the service of the Legislature, and their examination and consideration are urgently requested.

Respectfully submitted, for the Board,

ALONZO R. WEED,
Chairman.

APPENDIX A.

ACTS OF 1906, CHAPTER 422.

AN ACT TO PROMOTE THE REDUCTION OF THE PRICE OF GAS IN
THE CITY OF BOSTON AND ITS VICINITY.

SECTION 1. From and after the thirtieth day of June in the year nineteen hundred and six, the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its customers shall be ninety cents per one thousand cubic feet, which price shall not thereafter be increased except as hereinafter provided. From and after the said date the standard rate of dividends to be paid by said company to its stockholders shall be seven per cent per annum on the par value of its capital stock, which rate shall not thereafter be increased except as hereinafter provided.

SECTION 2. If during any year ending on the thirtieth day of June the maximum net price per thousand feet charged by the company has been less than the standard price, the company may during the following year declare and pay dividends exceeding the standard rate in the ratio of one fifth of one per cent for every one cent of reduction of said maximum net price below the standard price.

SECTION 3. Said company shall annually publish in the month of September, in one or more newspapers published in the city of Boston, a report showing for the previous fiscal year, among other things, the cost per thousand feet to such company of gas in the holder, itemizing said cost so as to show the cost per thousand feet for gas manufactured, of wages at works and of the main items of materials; also the cost per thousand feet of distribution; also the amount per thousand feet, if any, charged as depreciation of ways, works and machinery; also the amount per thousand feet, if any, charged for maintenance repairs; together with such other items of account as may from time to time be prescribed by the board of gas and electric light commissioners.

SECTION 4. Said board shall have authority upon petition of the mayor or board of aldermen of a city or of the selectmen of a

town in which said company is furnishing gas, and after hearing the company, to revise the method of determining the cost of gas supplied by said company, and to determine finally and conclusively the actual cost of the gas furnished and the clear profits made by said company applicable to the payment of dividends for the year ending on June thirtieth. Any orders made by said board shall be enforceable as provided by section nine of chapter one hundred and twenty-one of the Revised Laws.

SECTION 5. If the clear profits of the company applicable to the payment of dividends amount in any year to a larger sum than is sufficient to pay the dividends which the company is herein authorized to pay during the next succeeding year, the excess above the sum necessary for that purpose may from time to time, to the extent of one per cent per annum of the par value of the capital of the company, be invested in securities in which savings banks incorporated under the laws of this Commonwealth are authorized by law to invest, and the dividends and interest arising from such securities shall also be invested in the same or like securities, in order that the same may accumulate at compound interest until the fund so formed amounts to a sum equal to one twentieth of the par value of the capital stock of the company, which sum shall form a reserve fund: *provided*, that when and so often as the said fund shall by reason of the accumulation of interest or dividends or otherwise exceed one twentieth of the par value of the capital stock, the excess shall be carried to the credit of the clear profits of the company applicable to the payment of dividends. The company may from time to time use said fund or any portion thereof to meet any extraordinary claim, demand, or charge which may at any time arise against or fall upon the company from fire, accident, or other circumstances which due care and management could not have prevented; and whenever in any year the clear profits of the business of the company for the preceding year applicable to the payment of dividends are insufficient to enable it to pay the dividends which the company is herein authorized to pay, it may apply said fund, or such portion thereof, as may be necessary, toward the payment of the dividends which the company is herein authorized to pay for such year. If the reserve fund be reduced at any time, it may thereafter again be made up to one twentieth of the par value of the capital stock of the company, and so from time to time as often as such reduction shall happen; *provided*, that resort may be had to the reserve fund for any of

the purposes above mentioned, although such fund may not at the time have reached or may have been reduced below the full amount of one twentieth as aforesaid.

SECTION 6. If in any year the amount of the clear profits of the business of the company applicable to the payment of dividends exceeds the amount required to pay the dividends herein authorized to be paid during the next succeeding year, and the amounts which are herein authorized to be set aside for the reserve fund, the excess of such profits shall be paid to the cities and towns in which the company is supplying gas, in proportion to the number of miles of mains in each of such cities and towns.

SECTION 7. Whenever the company shall issue additional stock, it shall be the duty of the board of gas and electric light commissioners in deciding what amount of new stock is to be authorized, to place a value upon such new stock, which value shall be stated in their written decision, and before offering the new shares to the existing shareholders of the company, the company shall offer the new shares for sale by public auction in the city of Boston, in such manner, at such times, and subject to such conditions of sale as the company shall from time to time determine, subject however, to the approval of the board of gas and electric light commissioners: *provided*, that no bid at any such auction shall be accepted for a price less than the value placed upon the stock by the board of gas and electric light commissioners as aforesaid; and *provided, further*, that notice of the proposed sale of said stock by public auction together with the terms and conditions of sale shall be published in at least three newspapers in the city of Boston twice a week for not less than three successive weeks before the day of auction.

SECTION 8. When any stock which has been offered for sale by auction is not sold, the same shall be offered at the price so placed upon it by the board of gas and electric light commissioners to the stockholders of the company, in accordance with the provisions of section thirty of chapter one hundred and nine of the Revised Laws: *provided*, that any stock so offered and not accepted by the stockholders shall again be offered for sale by public auction, in accordance with the provisions of section thirty-one of chapter one hundred and nine of the Revised Laws; and *provided, further*, that if the new stock authorized does not exceed four per cent of the existing capital stock of the company the same may be sold in accordance with the provisions of said section thirty-one without being first offered to the stockholders.

SECTION 9. At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or of the selectmen of any town in which the company is supplying gas to consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas.

SECTION 10. The provisions of sections thirty-four and thirty-five of chapter one hundred and twenty-one of the Revised Laws, so far as they relate to the fixing of the price of gas, shall not hereafter apply to the Boston Consolidated Gas Company. But nothing herein shall be construed as affecting any right or liability which may arise under chapter thirty-four of the Revised Laws, or acts in amendment thereof or in addition thereto, or under any other acts not inconsistent herewith.

SECTION 11. Unless the Boston Consolidated Gas Company shall, by authority of its board of directors, accept the provisions of this act within sixty days after its passage by a writing filed with the board of gas and electric light commissioners, this act shall be void.

SECTION 12. This act shall take effect upon its passage.
[Approved May 26, 1906.]

APPENDIX B.

ACTS OF 1903, CHAPTER 417, AS AMENDED BY ACTS OF 1905, CHAPTER 421.¹

AN ACT TO PROVIDE FOR THE CONSOLIDATION OF CERTAIN GAS COMPANIES IN THE CITY OF BOSTON AND VICINITY.

SECTION 1. The Boston Gas Light Company, the Brookline Gas Light Company, the Bay State Gas Company, the Roxbury Gas Light Company, the South Boston Gas Light Company, the Dorchester Gas Light Company, the Jamaica Plain Gas Light Company and the Massachusetts Pipe Line Gas Company, all being corporations organized under the laws of this Commonwealth, may unite and consolidate in one company in the manner and upon the terms and conditions hereinafter set forth.

SECTION 2. For the purpose of facilitating such union and consolidation, Robert Winsor, Samuel Carr, James L. Richards, S. Reed Anthony, Charles G. Smith, Robert E. Townsend, Henry B. Chapin, William S. Spaulding, Neal Rantoul and Charles Augustus Stone, their associates and successors, upon complying with the provisions of chapter one hundred and ten of the Revised Laws relating to the formation of corporations, so far as the same may be applicable and not inconsistent herewith, and upon their acceptance in and by their agreement of association, of the provisions of this act, shall be a corporation under the name of the Boston Consolidated Gas Company, for the purpose of making, selling and distributing gas for light or for heating, cooking, chemical and mechanical purposes, with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in this act, and, except as otherwise provided herein, in all general laws now or hereafter in force and applicable to such corporations, and, except as otherwise provided herein, in all special laws now governing the corporations mentioned in section one, so far as the same are applicable to said Boston Consolidated Gas Company and not inconsistent herewith.

¹ The text of the original act of 1903 is given in full, but sections or parts of sections which were stricken out by the 1905 act are enclosed in brackets, and new or substituted sections or parts of sections are printed in italics.

SECTION 3. The corporations named in section one are hereby severally authorized, upon vote of two thirds in interest of their stockholders, respectively, at a meeting legally called for that purpose, to assign, transfer and convey their property, locations, rights, licenses, powers, privileges and franchises except as may otherwise be provided in this act, to the Boston Consolidated Gas Company, which is hereby authorized, when all the companies named in section one shall have so voted and that fact shall have duly been certified to the board of gas and electric light commissioners, upon vote of its incorporators or two thirds in interest of its shareholders at a meeting legally called for that purpose, to acquire the same as provided in sections four and five of this act, and upon such assignment, transfer and conveyance by all the corporations mentioned in section one the said Boston Consolidated Gas Company shall succeed to and hold and enjoy the said property, locations, rights, licenses, powers, privileges and franchises of the several corporations named in section one, except as may otherwise be provided in this act; but the said Boston Consolidated Gas Company shall have no authority to manufacture or sell electricity for light, heat or power, or to construct lines or conduits for the distribution of the same, except in the town of Brookline, in that part of the city of Boston formerly called Brighton, and in so much of the city of Boston as was formerly part of the town of Brookline, without first obtaining the consent of the board of gas and electric light commissioners therefor, so far as may be required by all general laws now or hereafter in force, and complying with all general laws applicable thereto.

SECTION 4. [Said Boston Consolidated Gas Company shall have authority, for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, to issue such an amount of capital stock as may be approved by the board of gas and electric light commissioners as being equal at par to the fair value of the plants and property of the several corporations, as the same shall be determined by said board, on application of the Boston Consolidated Gas Company, after notice and a public hearing. Such value shall be determined without enhancement on account of the value of franchises or earning capacity, or on account of exclusive privileges derived from rights in the public streets, or of good will, and there shall be deducted from the amounts of capital stock so to be issued such an amount as

will equal at par any indebtedness of the corporations mentioned in section one which may be assumed by said Boston Consolidated Gas Company as hereinafter in this section provided.]

[The attorney-general, if he deems that the public interest so requires, the mayor of the city of Boston, the selectmen of the town of Brookline, the Boston Consolidated Gas Company, and any one of the corporations mentioned in section one, if aggrieved by the determination of the board may, within fourteen days after notice of such determination, or after such further time as the supreme judicial court may allow, appeal therefrom to the supreme judicial court, and upon the filing of such claim of appeal, together with a statement of objections to matters of fact or law, the supreme judicial court shall have jurisdiction in equity to hear and determine the same as upon the report of a master, and may enter such decrees or orders thereon as the case may require, and may recommit the matter to the board for further action by them in accordance with the requirements of such decree or order of recommittal.]

[Said Boston Consolidated Gas Company shall, so far as possible, acquire all the stock of the corporations whose properties are purchased as provided in section three, and the purchase price of the property of each corporation, whether paid in stock, or cash, or by the assumption of indebtedness, or part in each, shall be such amount as said board may approve as being the fair value of the plants and property of such corporation determined as hereinbefore provided.]

[Said Boston Consolidated Gas Company shall assume and pay all debts and liabilities of the corporations mentioned in section one, in so far as the same shall not be paid or provided for out of the purchase price paid to said corporations: *provided, however*, that the adjustment and satisfaction of all debts and liabilities of said corporations to one another shall be subject to the approval of the board of gas and electric light commissioners.]

Said Boston Consolidated Gas Company for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, shall have authority to issue an amount of capital stock equal at par to the aggregate of the par value of the existing stock of the corporations mentioned in section one and the face value of the outstanding bonds, notes and certificates of indebtedness as of October thirty-

one, nineteen hundred and four, to wit: Stock to the aggregate par value of fifteen million, one hundred and twenty-four thousand six hundred dollars, but no more.

The corporations mentioned in section one shall pay and discharge the outstanding bonds, notes and certificates of indebtedness from the proceeds of the purchase price of the sale of their property, and said Boston Consolidated Gas Company shall assume and pay all other debts and liabilities of said corporations, except that any indebtedness of any of the corporations mentioned in section one to another of said corporations shall be extinguished when the consolidation authorized by this act shall have been effected.

Said Boston Consolidated Gas Company shall, as far as possible, acquire all the stock of the corporations whose properties are purchased, as provided in section three, and the purchase price of the properties of each corporation and of such portion of its stock as may be acquired shall be such sum as the respective corporations may agree to, but the aggregate of the purchase prices paid therefor, after deducting therefrom the debts to be assumed by the Boston Consolidated Gas Company, shall not exceed the proceeds of the stock herein authorized, including any premiums which may be paid in thereon. No stock or bonds shall ever be issued for the indebtedness assumed as above provided.

Said Boston Consolidated Gas Company may also, from time to time, for any lawful purpose but subject to the general laws applicable thereto, issue additional stock, and the limitation as to the amount of the capital stock of gas companies organized under chapter one hundred and ten of the Revised Laws shall not apply to said Boston Consolidated Gas Company.

SECTION 5. Any stockholder of any corporation selling under authority of section three who does not assent to the purchase authorized by this act may within thirty days after the day of the meeting of the selling corporation at which such sale is voted, file with the clerk of said corporation a writing declaring his dissent therefrom and stating the number of shares held by him and the number or numbers of the certificate or certificates evidencing the same. The shares of any stockholder dissenting, as above specified, may be valued as hereinafter provided, and the value thereof shall in such case be paid, tendered or deposited to or for account of such stockholder in the manner following:— Within thirty days after the filing of any stockholder's dissent, as above provided, such stockholder may file a petition in the supreme judicial court sitting within and for the county of

Suffolk, setting forth the material facts and praying that the value of his shares may be determined. Thereupon, and upon such notice to all parties concerned as it may deem proper, said court shall pass an order requiring such dissenting stockholder's certificate or certificates of stock, duly endorsed, to be deposited with the clerk of said court, and shall appoint three commissioners to ascertain and report the value of such dissenting stockholder's shares. Such report shall be made to the court as soon as practicable, and after due notice to the parties in interest, shall be confirmed by the court, unless some error of law be made to appear upon the face of the report, in which event it shall be recommitted to the commissioners with such order as the court may make, or unless either of the parties to said proceedings shall claim a trial by jury, in which latter event the court shall order the question of the value of the shares to be tried and determined by a jury in the same manner as other civil cases are tried in that court. Upon the payment, or tender, or deposit of the value of said shares, fixed as aforesaid, the shares of such dissenting stockholder and the certificate or certificates thereof shall be transferred to and become the property of the selling corporation, whose right and title thereto and possession thereof may be enforced by the court by any appropriate order or process. Exceptions may be taken to any ruling or order by said court, to be heard and determined by the full court as in other civil cases. The court may make all such orders for the enforcement of the rights of any party to the proceedings, for the consolidation of two or more petitions and their reference to the same commissioners, for the consolidation of claims for a trial by jury, for the deposit of money in court, and for the payment of interest upon the value of the stockholder's shares as determined, and the payment of costs by one party to the other, as justice and the speedy settlement of the matters in controversy may require.

SECTION 6. Said Boston Consolidated Gas Company shall not purchase any gas until the board of gas and electric light commissioners have found after public hearing that the price to be paid for the gas to be purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company. Said board may from time to time determine the period or periods during which said com-

pany may so purchase its gas at the price aforesaid; and no contract for the purchase of gas for more than thirty days shall be made without the approval of said board. No contract which the Boston Consolidated Gas Company shall make for the purchase of any portion of its gas shall in any respect affect any authority conferred on said board by this act or by section thirty-four of chapter one hundred and twenty-one of the Revised Laws or by any general laws which may hereafter be in force to fix the price to be charged by said company for gas.

SECTION 7. If in the conduct of its business said Boston Consolidated Gas Company shall deem it advisable to sell and convey any real estate conveyed to it for the purposes of this act, or if any part of such real estate shall hereafter be taken in the exercise of the right of eminent domain, the proceeds of such sale or sales or condemnation or taking shall be applied, with the approval of the board of gas and electric light commissioners, to the payment and cancellation of obligations of the company, or, with like approval, to any of the purposes for which said board might approve the issue of new capital stock, and, if not thereby exhausted, to the reduction of the capital stock of the company upon such terms as the board may approve.

SECTION 8. If in the judgment of the board of gas and electric light commissioners such action is demanded in the public interest, said board shall have authority to require said Boston Consolidated Gas Company to provide, either by the repair or reconstruction of existing works, or by the construction of new works, works for the manufacture of gas of such capacity as in the judgment of the board may be suited to the needs of the whole district supplied by said company.

SECTION 9. Section five of chapter five hundred and thirty-seven of the acts of the year eighteen hundred and ninety-six, entitled "An Act to incorporate the Massachusetts Pipe Line Gas Company", is hereby amended by striking out the word "shall", in the ninth and sixteenth lines, and inserting in place thereof, in each instance, the word: — may, — so as to read as follows: —
Section 5. If the company shall desire for its pipe lines the right to construct, maintain and operate the same in the streets, lanes and highways of any city or town, it shall petition the aldermen or selectmen therefor, stating the termini of such pipe line in such city or town with as much particularity and certainty as practicable, and stating the streets, highways and lanes in which the company desires to locate such pipe line; and the aldermen or

selectmen may grant that location, or such other location in such streets, lanes and highways as they shall deem proper. In the event that said aldermen or selectmen shall for a period of thirty days refuse or neglect to grant a location, or if the company is dissatisfied with the location granted, it may within sixty days thereafter appeal to the board, who, after such hearing and notice as they shall deem proper, may grant to the company reasonable locations between said termini for such pipe line in the streets, lanes and highways of said city or town. Upon the granting of such locations by said aldermen, selectmen or board, the company may lay, construct, maintain and operate such pipe line in the location granted. Similar rights as to additional pipe lines in the same city or town shall be obtained only by permission of the board. The company may, upon obtaining such locations, and subject to such regulations and restrictions in respect to the manner and time of conducting the work as said aldermen or selectmen shall prescribe, dig up and open the ground in any of the streets, lanes and highways of said city or town so far as is necessary to accomplish the object of the corporation; but such grant shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of the company. It shall put all such streets, lanes and highways which are opened by it in as good repair as they were when opened, and to the satisfaction of the local authorities of the city or town in which such streets, lanes or highways are located, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance. In constructing, maintaining, repairing or extending its distributing system in any city or town the company shall be subject to all the restrictions, regulations and liabilities set forth in section seventy-five of chapter one hundred and six of the Public Statutes, except as in this act provided; and in the construction, maintaining, repairing and extending of its pipe lines and distributing systems it shall in all cases be subject to the restrictions, regulations and liabilities set forth in sections seventy-six and seventy-seven of said chapter one hundred and six. If in making such excavations any water or gas pipes, sewers, drains, conduits or other subterranean works are disturbed or interfered with, the same shall, at the expense of the company, be restored to as good condition as they were in before such excavation. All locations granted under this section shall be subject to revocation by said aldermen or selectmen respectively, subject to the approval of said board.

SECTION 10. Section six of said chapter five hundred and thirty-seven is hereby amended by inserting after the word "board", in the second line, the words: — and with the consent of the mayor and aldermen of any city or the selectmen of any town in which the works, distributing system and other property hereinafter mentioned are situated, — so as to read as follows: — *Section 6.* The company may, subject to approval of the board, and with the consent of the mayor and aldermen of any city or the selectmen of any town in which the works, distributing system and other property hereinafter mentioned are situated, and upon such terms and conditions as may be mutually agreed upon, and as may be approved by the board, purchase, lease or operate the works, distributing system and other property of any person, firm, corporation, town or city engaged in the business of selling or distributing gas, or any portion of such works, distributing system or other property in any city or town in which the company has laid a pipe line: *provided, however,* that nothing in this act shall authorize the company to issue new capital stock or bonds for the purpose of such purchase in excess of the amount issued by the corporation whose works are purchased; and such person, firm, corporation, town or city may sell or lease any of its works, distributing system or other property to the company as aforesaid. The company may thereupon use the said works, distributing system or other property for the purpose of selling gas to the inhabitants of the town or city within which the same are situated; *provided, however,* that in case of any such purchase, lease or operating contract, the prices charged by the company to individual consumers or for public lights shall thereafter be subject to the jurisdiction of the board, as provided by section nine of chapter three hundred and fourteen of the acts of the year eighteen hundred and eighty-five, and shall not in any case exceed the prices ruling at the time of such purchase, lease or operating contract; nor shall the company discontinue any portion of the distributing system it may acquire by any such purchase, lease or operating contract, but shall be subject to the provisions of section five of chapter three hundred and forty-six of the acts of the year eighteen hundred and eighty-six.

SECTION 11. So much of section seven of said chapter five hundred and thirty-seven as fixes the price to be charged by the Massachusetts Pipe Line Gas Company for fuel or illuminating gas shall not apply to said Boston Consolidated Gas Company; but the final limitation of said section prohibiting the sale of gas

to individual consumers, except as provided in section six of said chapter, shall apply to it except in any city or town or division or district thereof, if less than the whole, where individual consumers are now supplied by its constituent companies, and any contract for the sale of gas by said Boston Consolidated Gas Company to any other gas company, or to any city or town, shall be subject to the approval of the board of gas and electric light commissioners. Sections two and four of chapter forty-one of the acts of the year eighteen hundred and twenty-two, entitled "An Act to incorporate the Boston Gas Light Company", shall not apply to said Boston Consolidated Gas Company.

SECTION 12. The amendments made by the three preceding sections shall not take effect until said Boston Consolidated Gas Company has acquired, as provided in section three, the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one.

SECTION 13. All stock of any corporation mentioned in section one received by said Boston Consolidated Gas Company as part of the transaction authorized by this act shall become the property of said company. Such stock shall not be sold, assigned, pledged, transferred or conveyed in whole or in part, by the purchasing corporation, and shall be non-negotiable, and whenever all the property, locations, licenses, rights, powers, privileges and franchises of any of the corporations mentioned in section one shall have been transferred to and vested in said Boston Consolidated Gas Company, as aforesaid, and the indebtedness of said selling company paid, such selling company shall be dissolved in the manner provided by law upon its petition, upon the petition of the Boston Consolidated Gas Company, or upon the petition of the board of gas and electric light commissioners; and the supreme judicial court shall be authorized, upon the petition of the board of gas and electric light commissioners, to enforce any provision of this act.

[SECTION 14. Unless all the corporations named in section one shall within two years after the passage of this act convey their property to the said Boston Consolidated Gas Company, in accordance with the provisions of this act, or within such further time not exceeding three years as the board of gas and electric light commissioners may for good cause determine, the powers conferred by this act shall expire and terminate. Said Boston Consolidated Gas Company shall have no authority to make, purchase, sell or distribute gas or electricity until it shall, within

the provisions of this act, have acquired all the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one.]

Section 14. Said Boston Consolidated Gas Company shall not acquire the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one unless it shall before the first day of August in the year nineteen hundred and five, file with the board of gas and electric light commissioners its acceptance hereof, and an agreement that it will within twelve months from the date of such acquisition reduce the maximum price of gas to be charged by it to ninety cents per thousand cubic feet.

Said Boston Consolidated Gas Company shall have no authority to make, purchase, sell or distribute gas or electricity until it shall, within the provisions of this act, have acquired all the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one, and the Boston Consolidated Gas Company shall proceed forthwith to acquire the same.

Section 15. The Boston Consolidated Gas Company shall not by the acceptance of the capitalization herein authorized be deemed to have admitted for any purpose that the par value of such capitalization is equal to the value of its property or to the value of the property necessary for the proper conduct of its business.

Section 16. Said Boston Consolidated Gas Company, upon the acquisition of the property of the corporations mentioned in section one, shall be entitled to all those rights, powers and privileges set forth in chapter thirty-four of the Revised Laws and in any amendments thereof, and particularly in section ten of said chapter, to which it would have been entitled if it had been the owner of said properties and engaged in the business of generating or distributing gas or electricity for sale for lighting purposes in the city of Boston at the time of any votes or proceedings heretofore or hereafter passed or taken by the city of Boston, under the provisions of said chapter, or of any acts in amendment thereof.

SECTION 15. This act shall take effect upon its passage. [Approved June 10, 1903.]

APPENDIX C.

MEMORANDA OF THE TRANSACTIONS, ALL OCCURRING ON THE SAME DAY, JUNE 15, 1905, WHEREBY THE AUTHORIZED CAPITAL OF THE BOSTON CONSOLIDATED GAS COMPANY WAS ISSUED AND THE PROPERTIES OF THE MERGING COMPANIES ACQUIRED, THE SUBSEQUENT ADJUSTMENT OF THE PROPERTY ACCOUNTS AND COMPARATIVE BALANCE SHEETS AS OF JUNE 15, 1905, AND JUNE 30, 1915.

151,246 shares issued for cash at \$158.80 a share:—

Par value of shares,	\$15,124,600 00
Premium,	8,893,264 80
	<u>\$24,017,864 80</u>

Paid out in cash for properties of the companies merged:—

Massachusetts Pipe Line Company, .	\$2,460,000 00	
Brookline Gas Light Company, .	6,130,703 25	
Dorchester Gas Light Company, .	1,669,000 00	
Jamaica Plain Gas Light Company, .	562,500 00	
Boston Gas Light Company, . .	8,148,170 42	
Bay State Gas Company, . . .	2,830,248 47	
Roxbury Gas Light Company, . .	1,555,000 00	
South Boston Gas Light Company, .	660,000 00	
	<u>24,015,622 14</u>	
	\$24,015,622 14	

Balance in cash, \$2,242 66

Excess of current assets of companies
acquired over current liabilities
assumed,

321,395 65

Fixed property, \$23,694,226 49

Among the current assets acquired as
above there was cash, . . .

\$150,193 55

Organization expenses, . \$85,599 57

Less "suspense account," 26 06

85,573 51

64,620 04

Cash in the Consolidated company's treasury at the completion of the consolidation,

\$66,862 70

The purchase account was subsequently adjusted by adding the organization expenses less the "suspense account" already noted, making the total \$23,779,800, and distributed among the major items of plant and property accounts, as follows: —

Real estate and buildings (gas),	\$6,750,000 00
Machinery and appliances,	4,428,800 00
Street mains,	9,000,000 00
Service pipes,	1,250,000 00
Gas meters,	1,175,000 00
Gas stoves,	270,000 00
Stable equipment (gas),	21,000 00
Office furniture and fixtures,	35,000 00
Printing plant,	7,000 00
Real estate and buildings (electric),	110,000 00
Electric plant,	150,000 00
Steam plant,	150,000 00
Construction of lines,	315,000 00
Electric meters,	47,000 00
Arc lamps,	23,000 00
Transformers,	45,000 00
Stable equipment (electric),	3,000 00
	<hr/>
	\$23,779,800 00

Comparative Balance Sheets.

	June 15, 1905.	June 30, 1915.
ASSETS.		
<i>Capital Assets.</i>		
Gas property: —		
Land and buildings (gas),	\$6,750,000 00	\$5,934,333 15
Machinery and equipment,	4,428,800 00	6,950,339 95
Mains,	9,000,000 00	10,178,244 95
Service pipe,	1,250,000 00	1,541,729 01
Mains and services (betterments),	—	118,897 66
Meters,	1,175,000 00	1,632,909 69
Stable equipment,	21,000 00	54,265 82
Gas stoves,	270,000 00	271,575 16
Electric property: —		
Electric plant,	150,000 00	—
Steam plant,	150,000 00	—
Construction of lines,	315,000 00	—
Electric meters,	47,000 00	—
Arc lamps,	23,000 00	—
Transformers,	45,000 00	—
Stable equipment,	3,000 00	—
Real estate,	110,000 00	—
Office furniture, etc.,	35,000 00	53,368 50
Printing plant,	7,000 00	6,739 16
Total capital assets,	\$23,779,800 00	\$26,742,403 05
<i>Working Assets.</i>		
Cash,	66,862 70	112,379 92
Accounts receivable,	154,754 53	445,336 60
Material and supplies,	348,394 58	221,930 97
Pipe, fittings, etc.,	—	264,061 89
Gas appliances,	—	70,377 29
Insurance suspense,	14,397 96	6,090 58
Taxes suspense,	2,665 65	7,114 07
"Sliding scale" expense,	—	1,220 00
Shawmut Bank Building rent,	—	3,816 51
Interest suspense,	—	23,742 05
Special deposits,	—	2,536 07
	\$24,366,875 42	\$27,901,009 00
LIABILITIES.		
Capital stock,	\$15,124,600 00	\$15,124,600 00
Premium realized on stock issues,	8,893,264 80	8,893,264 80
Notes payable (not secured),	—	3,355,817 79
Outstanding stock (old companies)	—	2,536 07
Accounts payable,	215,758 29	218,721 16
Deposits by customers,	133,252 33	160,707 41
Taxes accrued,	—	79,637 40
Reserves-employees, insurance and compensation,	—	36,306 01
Inventory, adjustment suspense,	—	250 00
Surplus,	—	29,168 36
	\$24,366,875 42	\$27,901,009 00

APPENDIX D.

MASSACHUSETTS GAS COMPANIES.

BALANCE SHEET, JUNE 30, 1915.

<i>Assets.</i>	
Property account, ¹	\$55,480,455 20
Cash in banks,	422,400 58
Notes receivable: —	
Boston Consolidated Gas Company,	\$1,196,757 94
East Boston Gas Company,	270,000 00
Citizens' Gas Light Company of Quincy,	80,940 32
Newton and Watertown Gas Light Company,	60,000 00
Other promissors,	4,083,866 62
	<hr/>
	5,691,564 88
Accounts receivable,	5,702 34
Bond discount suspense,	420,179 92
Massachusetts Gas Companies' bonds, issue of Jan. 1, 1909, in treasury,	73,402 22
	<hr/>
	\$62,093,705 14
<i>Liabilities.</i>	
Capital: —	
Preferred shares,	\$25,000,000 00
Common shares,	25,000,000 00
	<hr/>
	\$50,000,000 00
Twenty-year bonds due 1929,	5,216,000 00
Twenty-year bonds due 1931,	4,000,000 00
Accrued bond interest,	15,000 00
Accounts payable,	3,643 15
Accrued taxes,	12,132 47
Accrued dividends on preferred shares, one month,	83,333 33
Reserved for dividends on common shares for year ending June 30, 1916,	1,250,000 00
Reserved for depreciation on securities,	112,600 36
Surplus,	1,400,995 83
	<hr/>
	\$62,093,705 14

¹ Includes: — 175,000 shares The New England Gas and Coke Company.
151,128 shares Boston Consolidated Gas Company.
22,749 shares East Boston Gas Company.
5,600 shares Newton and Watertown Gas Light Company.
7,430 shares Citizens' Gas Light Company of Quincy.
14,989 shares New England Coal and Coke Company.
4,000 shares Boston Tow Boat Company.
1,000 shares New England Manufacturing Company.
\$390,000 First Mortgage Bonds Federal Coal and Coke Company.
\$141,000 First Mortgage Bonds J. B. B. Coal Company.

APPENDIX E.

MASSACHUSETTS GAS COMPANIES.

Profit and Loss Account June 30, 1905, to June 30, 1915.

Balance June 30, 1905,	\$916,506 20
Interest received on bonds, notes, etc.,	2,621,728 61

Dividends received:—

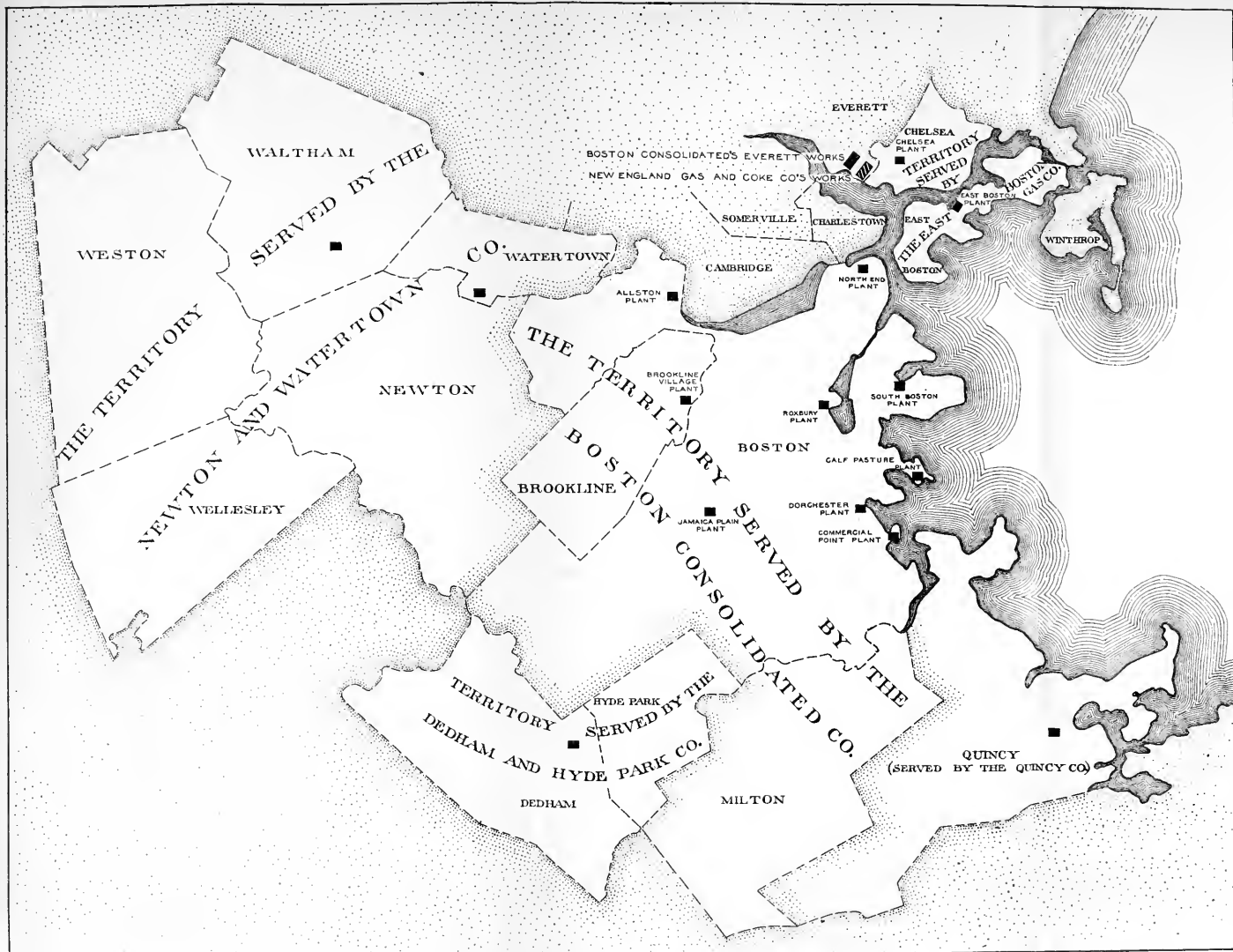
Boston Consolidated Gas Company, .	\$12,768,937 00 ¹
Chelsea Gas Company,	133,214 72
East Boston Gas Company,	458,650 70
Newton and Watertown Gas Light Company,	342,400 00
Citizens' Gas Light Company of Quincy,	123,210 00
New England Gas and Coke Company,	5,862,500 00
New England Coal and Coke Company,	698,960 00
Boston Tow Boat Company,	176,000 00

Total dividends,	20,563,872 42
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Profit on sale of securities,	217,469 75
Other credits to surplus,	109,015 41
Expenses,	\$623,495 43
Interest (on bonds and notes),	2,535,048 05
Reserved for depreciation of securities,	119,053 08
Dividends on preferred shares,	10,000,000 00
Dividends on common shares,	9,750,000 00
Balance June 30, 1915,	1,400,995 83

\$24,428,592 39	\$24,428,592 39
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¹ The dividends of the Boston Consolidated Gas Company aggregated \$12,780,287 for this period, but a small number of shares are held by the trustees individually and not for the association.



APPENDIX G.

BOSTON CONSOLIDATED GAS COMPANY.

The following table gives the schedules of the operating costs of the Boston Consolidated Gas Company as computed and published by it annually under section 3 of the "sliding scale" act (1906, chapter 422). The figures in column 7 are designed to give the cost at the burner, and are the aggregates of the figures shown in columns 3, 4, 5 and 6. In column 8 is a separate computation of the aggregate amounts expended for "maintenance repairs" made up of items included in the expenses from which the computations in columns 1, 2, 3 and 4 are made up.

YEAR ENDING JUNE 30.	1. Cost in Holder of Gas made per M.	2. Cost in Holder of Gas pur- chased per M.	3. Cost of all Gas in Holder per M sold.	4. Distri- bution Cost per M sold.	5. Manage- ment Cost per M sold.	6. Taxes and In- surance per M sold.	7. Total Cost per M sold.	8. Mainte- nance Repairs per M sold.
1906, . .	\$0.3431	\$0.2894	\$0.3173	\$0.0843	\$0.1009	\$0.0686	\$0.5711	\$0.0575
1907, . .	.3130	.2995	.3181	.0859	.0850	.0682	.5572	.0536
1908, . .	.3147	.3045	.3263	.0804	.0829	.0668	.5564	.0550
1909, . .	.2987	.3050	.3099	.0732	.0784	.0657	.5272	.0463
1910, . .	.2353	.3010	.2722	.0717	.0798	.0620	.4857	.0453
1911, . .	.2327	.2993	.2713	.0692	.0765	.0744	.4914	.0442
1912, . .	.2273	.2989	.2689	.0712	.0646	.0778	.4825	.0445
1913, . .	.2495	.2989	.2831	.0622	.0657	.0777	.4887	.0389
1914, . .	.3014	.2995	.3106	.0673	.0684	.0789	.5252	.0452
1915, . .	.2631	.2997	.2883	.0636	.0622	.0775	.4916	.0437

APPENDIX H.

The following table gives the companies and municipal plants selling over 100,000,000 cubic feet of gas in the year ending June 30, 1915, and maximum net prices prevailing on that date as compared with output and prices of same companies for the year ending June 30, 1906:—

	1906.		1915.		
	Gas sold (Cubic Feet).	Net Price.	Gas sold (Cubic Feet).	Percent- age of Increase.	Net Price.
Boston,	3,479,998,565 ¹	\$0 90	5,209,027,794 ¹	50	\$0 80
Citizens' (Quincy),	9,870,620	2 00	125,865,592	1,175	1 20 ²
East Boston (Chelsea),	83,355,375 ¹	1 20	465,644,204 ¹	191	80 ³
Newton (Waltham),	76,511,845	1 00	—	—	—
	171,158,300	1 00	544,120,756	124	90 ⁴
Brockton,	71,641,000 ¹	1 15	—	—	—
	109,871,600	1 25	339,744,800	209	1 05
Cambridge,	468,174,188	90	916,046,209 ¹	96	80
Charlestown,	190,244,263	90	303,792,358	60	80 ⁵
Fall River,	371,796,107	90	636,705,775 ¹	71	80
Fitchburg,	49,437,400	1 45	131,128,000	165	1 10 ⁶
Haverhill,	170,759,050	1 00	293,604,000	72	80 ⁷
Holyoke, ⁸	121,570,500	1 20	208,939,940	72	90
Lawrence,	290,425,210	1 00	487,150,448	68	85 ⁹
Lowell,	506,096,800	90	644,339,400	27	85
Lynn,	410,221,100	90	824,247,900 ¹	101	75
Malden,	181,385,700	1 10	614,919,950 ¹	239	90
New Bedford,	195,149,193	1 00	598,440,820	207	80 ¹⁰
Pittsfield,	66,889,000	1 35	206,598,000	209	1 00
Salem,	90,332,400	1 20	192,052,900 ¹	113	1 00 ¹¹
Springfield,	328,215,000	95	880,637,000	168	85
Suburban,	35,242,100	1 15	198,357,184	463	90
Taunton,	76,559,000	1 10	144,942,700	89	1 00
Worcester,	444,687,400	90	891,801,200	101	75

¹ Includes gas sold to private consumers and public lamps only.

² \$1.10 commencing Oct. 1, 1915.

³ Reduced from \$1.20 to \$1.10 July 1, 1906; from \$1.10 to \$1 Jan. 1, 1907; and from 85 to 80 cents Aug. 1, 1914, on recommendations of the Board. The other reductions were made voluntarily.

⁴ Reduced from 90 to 85 cents Aug. 1, 1915, on recommendation of the Board.

⁵ Reduced from 90 to 85 cents Oct. 1, 1910, on recommendation of the Board; voluntarily reduced to 80 cents July 1, 1912.

⁶ \$1 commencing July 1, 1915.

⁷ Reduced from 85 to 80 cents Feb. 1, 1913, on recommendation of the Board.

⁸ Municipal plant.

⁹ Reduced from 90 to 85 cents March 1, 1915, on recommendation of the Board.

¹⁰ Reduced from \$1 to 90 cents Aug. 1, 1906, on recommendation of the Board; voluntarily reduced to 80 cents Oct. 1, 1911.

¹¹ Reduced from \$1.20 to \$1.10 April 1, 1909, on recommendation of the Board; voluntarily reduced to \$1 Oct. 1, 1911.

APPENDIX K. — COURT DECISIONS.

The Commonwealth of Massachusetts.

SUPREME JUDICIAL COURT.

JOHN J. O'DONNELL, *Administrator,*

v.

INHABITANTS OF NORTH ATTLEBOROUGH.

222 Mass. 591.

Bristol. Oct. 26, 1915 — Feb. 10, 1916.

Present: RUGG, C.J., LORING, CROSBY, PIERCE AND CARROLL, JJ.

Way, Public, Defects. Electricity.

Tort by the administrator of the estate of Thomas E. O'Donnell, late of North Attleborough, against that town for the death of the plaintiff's intestate on March 12, 1909, alleged to have been caused by his hand coming in contact with a guy wire leading to the top of a pole which formed a part of an electric lighting plant maintained and operated negligently by the defendant, whereby the intestate received an electric shock from which he died. Writ dated May 8, 1909.

The declaration originally contained a single count which sought recovery on an alleged inability of the defendant as the proprietor of an electric lighting plant. After a trial in the Superior Court and a verdict for the plaintiff, upon a report of the case by the presiding judge, it was held by this court in a decision reported in 212 Mass. 243, that a municipality was not liable for causing death as the owner of an electric lighting plant. Thereupon the plaintiff was permitted to amend his declaration by adding a count alleging, under R. L., c. 51, § 17, that the cause of the death of the intestate was a defect or want of repair of a highway of the defendant, and the case was tried before *Sanderson, J.*, upon that count alone. The material facts are stated in the opinion.

At the close of the evidence the defendant, among other re-

quests for rulings, asked for a ruling that there was no evidence of any defect or want of repair of the way, and that therefore the plaintiff was not entitled to recover.

By agreement of the parties the jury found for the plaintiff in the sum of \$750, and at the request of the parties the judge reported the case upon the stipulation that, if any of the rulings requested should have been given, judgment was to be entered for the defendant; otherwise, judgment was to be entered on the verdict.

C. R. Cummings, for the plaintiff.

F. S. Hall (*S. P. Hall* and *G. L. Connors* with him) for the defendant.

PIERCE, J. The evidence warranted the jury in finding the following to be the facts: On the day of the intestate's injury and death, and for a long time before that day, a line of poles with cross arms stood just within the curbing of the sidewalk on the west side of Broad Street in the defendant town; and less than 100 feet north from the end of the curbing a similar pole with cross arms stood in the same position relative to the curbing if extended to that point. The sidewalk adjacent to the last-named pole, as it extended between it and a pole next to the south at the end of the curbing, was between 6 and 7 feet in width, and was constructed of dirt. The pole next to the curbing hereinafter will be called the combination pole, and the one next to the north of that pole the telephone pole.

The combination pole supported the telephone wires of the Providence Telephone Company, and also the fire alarm and electric lighting wires of the defendant. The defendant conducted its own electric lighting plant for the purpose of lighting its streets and for the sale of the electricity which it manufactured. Upon the combination pole there were six cross arms with pins. The top cross arm supported the fire alarm wires, and the lowest cross arm sustained the telephone wires. The intermediate cross arms carried 16 wires of the electric lighting plant, with a voltage of 2,200.

From the combination pole the fire alarm and electric light and power wires were carried diagonally across the street to a pole standing on the east side of Broad Street, and the telephone wires were continued along the west side 76 feet to the telephone pole, and from that pole to another telephone pole on the east side of Broad Street. To relieve the strain upon the combination and telephone poles due to the method of passing

the wires across Broad Street, a guy wire was attached and thence was carried and fastened to the telephone pole, directly under the top arm of the combination pole at a point 6 feet and 8 or 9 inches above the level of the ground at the foot of the telephone pole. A like guy wire was projected from the top of the telephone pole to near the foot of the combination pole and there fastened. The guy wires ran at the edge of the sidewalk, parallel to it and to the street. They crossed each other at a point more than 10 feet above the ground.

On March 12, 1909, the intestate stopped by the side of the telephone pole while awaiting the coming up of several companions with whom he had been walking on the west sidewalk of Broad Street. As he stood beside the telephone pole he first leaned his left arm upon it, and then, as though in the act of yawning, lifted his arm, touched the guy wire, received an electric shock and instantaneously died.

The guy wire which the intestate touched ran from its fastening at the top of the combination pole over and under the electric light and power wires and within $1\frac{1}{2}$ to 2 inches of one of them, which was bare of insulation for an inch just under the guy. Some of the other adjacent wires had abrasions that "appeared to be old."

There was no direct evidence that an electric current ever had passed from the power wire to the guy wire before the injury to the intestate other than the testimony of a young man that in November, 1908, "We were coming along and I jumped up and touched the wire and got a slight shock." Nevertheless, because the guy wire, as it extended from the top of the combination pole to the telephone pole, passed over and under and in close proximity to power wires whose insulation in places showed "old abrasions," it properly could not have been ruled that the defendant did not know, or by the exercise of proper care and diligence might not have had reasonable notice, of the defect in the insulation of the power wires, and as a direct consequence thereof the probable presence in the guy wire of electrical energy of a voltage sufficient to destroy human life.

There was no danger obviously likely to result to the intestate, or to others, from the act of leaning against the telephone pole or from touching or grasping the guy wire. There was therefore no duty upon the intestate to guard against a danger which no reasonable person could foresee or anticipate. It follows that the presiding judge could not have ruled as matter of law that

the intestate was not in the exercise of due care. Nor properly could he have ruled that the intestate ceased to be a traveler when he stopped to await the coming up of his companions. (*Gulline v. Lowell*, 144 Mass. 491.)

Assuming without deciding that the evidence warranted the jury in finding that the defendant, as a commercial distributor of electric power, was negligent in the repair and maintenance of its electric and guy wires, the question whether the guy wire charged with electricity was a defect in the way remains the consideration.

The guy wire was attached to the telephone pole 6 feet and 8 inches above the level of the ground at the foot of the pole, ran south to the combination pole 76 feet distant, and was fastened to that pole at a point 28 feet above the level of the ground at the foot of that pole; that is, in crossing the distance between the two poles the height of the guy wire above the sidewalk was increased somewhat more than 3 inches in every foot. It ran parallel with and near to the edge of a 7-foot sidewalk, did not cross the street, sidewalk or curbing, was not broken or detached from its fastenings, did not obstruct the free passage of travelers on street or sidewalk, and could be reached by a normally tall person only when standing close to the telephone pole.

A way is defective only when it is not reasonably safe and convenient for travelers. (R.L., c. 51, § 1.)

No case has been cited and none has been found that goes so far as to hold that a wire conditioned as this wire was constitutes in itself a defect in the way, or by reason of its proximity causes the traveled way to be defective. (See cases collected in 20 L.R.A. (N.S.) 648). *Hayes v. Hyde Park*, 153 Mass. 514; *Graham v. Boston*, 156 Mass. 75; *Bourget v. Cambridge*, 156 Mass. 391, are instances of obstructions in the traveled way and are therefore distinguishable.

The ruling asked for by the defendant, that "there is no evidence of any defect or want of repair of the way, and therefore the plaintiff is not entitled to recover," should have been given. (*Kellogg v. Northampton*, 4 Gray, 65, 69.)

In accordance with the terms of the report judgment is to be entered for the defendant; and it is

So ordered.

APPENDIX L.—SPECIAL ACTS OF 1916, RELATING TO GAS, ELECTRIC AND WATER COMPANIES.

ACTS.

SPECIAL ACTS, CHAPTER 61.

An Act confirming the Locations granted by the Town of Peabody for the Electric Lines of its Electric Light Department.

Be it enacted, etc., as follows:

SECTION 1. All lines for the transmission of electricity for light, heat or power, heretofore acquired or constructed by the electric light department of the town of Peabody upon, along, over and under the public ways and places of said town, and the poles, piers, abutments, conduits and other fixtures necessary to sustain or protect the wires of said lines and now in actual use, are hereby made lawful notwithstanding the lack of any valid locations therefor or any informality in the proceedings relative to their location and erection.

SECTION 2. This act shall take effect upon its passage. [*Approved February 9, 1916.*]

SPECIAL ACTS, CHAPTER 112.

An Act to dissolve Certain Corporations.

Be it enacted, etc., as follows:

SECTION 1. Such of the following named corporations as are not already legally dissolved, are hereby dissolved, subject to the provisions of sections fifty-two and fifty-three of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three and amendments thereto:¹ —

Haverhill Illuminating Company.
Montague Electric Light and Power Company.
South Hadley Gas Company.
Southwick Electric Company.

¹ This act names 1,101 corporations, but only gas, electric or water companies are mentioned here.

SECTION 2. Nothing in this act shall be construed to affect any suit now pending by or against any corporation mentioned in the first section hereof, or any suit now pending or hereafter brought for any liability now existing against the stockholders or officers of any such corporation, or to revive any charter previously annulled or corporation previously dissolved, or to make valid any defective organization of any of the supposed corporations mentioned in said first section.

SECTION 3. Suits upon choses in actions arising out of contracts sold or assigned by any corporation dissolved by this act may be brought or prosecuted in the name of the purchaser or assignee. The fact of sale or assignment and of purchase by the plaintiff shall be set forth in the writ or other process; and the defendant may avail himself of any matter of defense of which he might have availed himself in a suit upon the claim by such corporation, had it not been dissolved by this act.

SECTION 4. This act shall take effect upon its passage. [*Approved February 21, 1916.*]

SPECIAL ACTS, CHAPTER 142.

An Act to authorize the Town of Norwood to borrow Money to construct Conduits and Cables for the Transmission of Electricity.

Be it enacted, etc., as follows:

SECTION 1. The town of Norwood is hereby authorized to borrow outside the statutory limit of indebtedness, a sum of money not exceeding ten thousand dollars, for the purpose of constructing conduits and installing cables for the transmission of electricity under the streets of the said town; and to issue bonds or notes therefor, each authorized issue thereof to constitute a separate loan. Such bonds or notes shall bear on their face the words, Town of Norwood, Electric Light Loan, Acts of 1916, shall be payable by such annual payments, beginning not more than one year after the date thereof, as will extinguish each loan within five years from its date, and the amount of such annual payments in any year shall not be less than the amount of the principal of the loan payable in any subsequent year. Said bonds or notes shall be signed by the treasurer and collector of taxes and countersigned by a majority of the selectmen. The town may sell the said securities at public or private sale upon such terms and conditions as it may deem proper but not for less than their par value, and the proceeds, except premiums,

shall be used only for the purposes specified in the vote authorizing the loan.

SECTION 2. The town at the time of authorizing the said loan, shall provide for the payment thereof in such annual payments as will extinguish the same within the time prescribed in this act, and when such provision has been made the amount required therefor shall annually, without further vote, be assessed by the assessors of the town, in the same manner as other taxes until the said debt is extinguished.

SECTION 3. This act shall take effect upon its passage. [*Approved March 4, 1916.*]

SPECIAL ACTS, CHAPTER 173.

An Act making Appropriations for the Salaries and Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are hereby appropriated, to be paid out of the Gas and Electric Light Commissioners' Fund, except as may otherwise be provided, for the salaries and expenses of the board of gas and electric light commissioners, for the fiscal year ending on the thirtieth day of November, nineteen hundred and sixteen, to wit: —

For the salaries of the commissioners, fourteen thousand dollars.

For clerical assistance, a sum not exceeding eight thousand dollars.

For the salary of the present gas inspector, twenty-eight hundred dollars.

For the salary of the present first assistant inspector, eighteen hundred dollars.

For the salary of the second assistant inspector, fifteen hundred dollars.

For statistics, books, stationery, and for other necessary expenses, a sum not exceeding forty-five hundred dollars.

For compensation of deputies, travelling expenses, apparatus, office rent and other incidental expenses, a sum not exceeding nine thousand dollars.

For rent of offices, a sum not exceeding fifty-five hundred dollars.

For printing and binding the annual report, a sum not exceeding three thousand dollars.

For the inspection of electric meters, a sum not exceeding one thousand dollars.

For salaries and expenses of expert assistants, as authorized by chapter six hundred and thirty-one of the acts of the year nineteen hundred and fourteen, a sum not exceeding six thousand dollars.

For expenses in connection with the abatement of the smoke nuisance, a sum not exceeding seventy-five hundred dollars, the same to be assessed upon the cities and towns of the district named in section one of chapter six hundred and fifty-one of the acts of the year nineteen hundred and ten.

SECTION 2. This act shall take effect upon its passage. [*Approved March 13, 1916.*]

SPECIAL ACTS, CHAPTER 182.

An Act relative to Wires and Electrical Appliances in the City of Salem.

Be it enacted, etc., as follows:

SECTION 1. The time within which the owners or users of certain overhead wires, cables or conductors in the city of Salem were required by the provisions of chapter four hundred and forty-eight of the acts of the year nineteen hundred and ten to construct certain underground conduits within that part of the city designated by said act and within which time they were to remove said overhead wires, cables and conductors together with all poles or other structures supporting the same and to install certain wires, cables and conductors in said conduits so constructed, is hereby extended for a further period of one year from the passage of this act, within which time all owners or users of such overhead wires, cables, conductors, poles and other structures, who have not completed the construction of such underground conduits and the removals mentioned in said chapter shall complete the construction of such conduits and shall remove from that part of the city mentioned in section two of said chapter all overhead wires, cables and conductors which are required to be removed by said chapter, together with all poles and other structures which have been supporting the same. The officers designated by the city council of Salem under the provisions of section one of said chapter, who shall hereafter be known as the Commissioners on Underground Conduits, shall have all the powers and duties conferred and imposed upon them by said act during the further time provided by this act,

and for such further time as may be necessary to carry out the duties imposed upon them by said chapter as hereby amended.

SECTION 2. The supreme judicial court, the superior court, or any justice thereof, shall on petition of said commissioners on underground conduits, or of any person, firm or corporation affected by the provisions of said act as hereby amended, have jurisdiction in equity to enforce the provisions of this act or of any order of said commissioners issued pursuant thereto, and to compel compliance therewith and to compel any owner or user of such overhead wires, cables and conductors, who does not comply with the provisions of this act within one year from the date hereof, to remove from the territory mentioned in section two of said chapter all overhead wires, cables and conductors and the poles or other structures supporting the same which are required to be removed by said chapter as hereby amended.

SECTION 3. This act shall take effect upon its passage. [*Approved March 15, 1916.*]

SPECIAL ACTS, CHAPTER 196.

An Act to provide for removing or placing under Ground Certain Wires and Electrical Appliances in the City of Boston.

Be it enacted, etc., as follows:

SECTION 1. The powers conferred and the duties imposed upon the commissioner of wires in the city of Boston in relation to removing or placing under ground certain wires and electrical appliances in said city in each of the years nineteen hundred and twelve to nineteen hundred and sixteen, inclusive, under the provisions of chapter three hundred and sixty-four of the acts of the year nineteen hundred and eleven and other acts mentioned in said chapter, are hereby extended, and said powers shall be exercised and said duties performed by said commissioner in each of the years nineteen hundred and seventeen to nineteen hundred and twenty-one, inclusive, in the manner provided by said chapter three hundred and sixty-four and the other acts mentioned in said chapter.

SECTION 2. This act shall take effect on the first day of January in the year nineteen hundred and seventeen. [*Approved March 21, 1916.*]

SPECIAL ACTS, CHAPTER 214.

An Act to extend the Time within which the Belchertown Water Company shall complete Certain Work.

Be it enacted, etc., as follows:

Section twelve of chapter three hundred and fifty of the acts of the year nineteen hundred and twelve is hereby amended by striking out the word "four", in the first line, and inserting in place thereof the word:—six,— and also by striking out the word "begun", in the third line, and inserting in place thereof the word:—completed,— so as to read as follows:— *Section 12.* This act shall cease to be operative six years after the date of its passage, unless within that period work thereunder is completed.

(The foregoing was laid before the governor on the seventeenth day of March, 1916, and after five days it had "the force of a law", as prescribed by the constitution, as it was not returned by him with his objections thereto within that time.)

SPECIAL ACTS, CHAPTER 245.

An Act to incorporate Northfield Fire District No. 1.

Be it enacted, etc., as follows:

SECTION 1. The inhabitants of the village of East Northfield and Northfield, in the county of Franklin, residing within the territory enclosed by the following boundary lines, viz.: Beginning at the Schell bridge, thence along the highway to the corner of Main and Pine streets; thence northerly along Main street to Moody street; thence easterly along Moody street to Winchester road; thence northerly parallel with and about five hundred feet westerly of Winchester road to Lusany brook, so-called; thence easterly along Lusany brook to a point about five hundred feet easterly of Winchester road; thence southerly parallel with and about five hundred feet easterly of Winchester road to Northfield Highlands; thence following the northerly and easterly boundaries of Northfield Highlands, as the same is described in a plan recorded in the Franklin registry of deeds, to the southeast corner thereof; thence in a straight line to the northeast corner of lot eighty-two on the plan of Rustic Ridge; thence following the easterly and southerly boundaries of Rustic Ridge, including the south addition, to a point about one thousand feet easterly of Birnam road; thence southerly on a line

parallel with and about one thousand feet easterly of Birnam road to the old Warwick road, so-called; thence easterly along the old Warwick road, so-called, to Warwick avenue; thence easterly to a point five hundred feet easterly of Warwick brook, so-called; thence southerly parallel with and about five hundred feet east of the Warwick brook to the Minot brook at a point about five hundred feet from its junction with the Warwick brook; thence in a straight line to the corner near the house occupied by one Kenney; thence running five hundred feet southerly on the Erving road; thence running westerly five hundred feet southerly of Commonwealth avenue to a point five hundred feet east of St. Mary's street; thence running southerly parallel with and about five hundred feet east of St. Mary's street to Miller's brook, so-called; thence westerly along said brook to a point about five hundred feet east of Plain street; thence southerly in a line parallel with and about five hundred feet east of Plain street to a point five hundred feet south of Plain street; thence running westerly parallel with and about five hundred feet south of said Plain street to the old highway leading from Northfield to Montague; thence running northwesterly in a straight line to a point on the main road to Montague five hundred feet south of the Bernardston road; thence westerly in a line parallel with and about five hundred feet south of the said road to Bernardston to the Central Vermont railroad; thence northerly along the said railroad to the said Bernardston road; thence westerly and northerly along the said Bernardston road to the road leading through the great meadow; thence northerly along the said road running through the great meadow to a point opposite the old road to Bennett's meadow; thence easterly to a point in the easterly line of the Central Vermont railroad at the southerly boundary of the old road to Bennett's meadow; thence northerly along the easterly boundary of the Central Vermont railroad to the Connecticut river; thence northerly along the Connecticut river to the place of beginning, shall constitute a fire and water supply district and are made a body corporate by the name of Northfield Fire District No. 1, for the purpose of supplying themselves with water for the extinguishing of fires, and for domestic and other purposes, with power to establish fountains and hydrants, relocate or discontinue the same, and to take and hold property, lands, rights of way and easements, for the purposes mentioned in this act, and to prosecute and defend all actions relating to the property and affairs of the district.

SECTION 2. Said district, for the purposes aforesaid, may take or acquire by purchase or otherwise, and hold, the waters of Minot brook and any or all of its tributaries in the town of Northfield; and the waters of any spring or other sources on the watershed of said brook, with the water rights connected therewith; and may also take, or acquire by purchase or otherwise, and hold, the waters of Miller's brook and any or all of its tributaries in the town of Northfield, and the waters of any spring or other sources on the watershed of said brook, with the water rights connected therewith; and may also take, or acquire by purchase or otherwise, and hold, all lands, rights of way and easements necessary for collecting, storing, holding, purifying and preserving the purity of the water, and for conveying the same to any part of said district: *provided, however*, that no source of water supply and no lands necessary for preserving the quality of the water, shall be taken or used without first obtaining the advice and approval of the state department of health, and that the location of all dams and reservoirs and wells to be used as sources of water supply under this act shall be subject to the approval of said department. Said district may construct on the lands acquired under the provisions of this act proper dams, reservoirs, standpipes, tanks, buildings, fixtures and other structures, and may make excavations, procure and operate machinery and provide such other means and appliances, and do such other things as may be necessary for the establishment and maintenance of complete and effective water works; and for that purpose may construct wells and reservoirs and establish pumping works, and may construct, lay and maintain aqueducts, conduits, pipes and other works under or over any land, water courses, railroads, railways and public or other ways, and along such ways in the town of Northfield, in such manner as not unnecessarily to obstruct the same, and for the purpose of constructing, laying, maintaining, operating and repairing such conduits, pipes and other works, and for all proper purposes of this act, said district may dig up or raise and embank any such lands, highways or other ways in such manner as to cause the least hindrance to public travel on such ways; and all things done upon any such way shall be subject to the direction of the selectmen of the town of Northfield. Said district shall not enter upon, construct or lay any conduit, pipe or other works within the location of any railroad corporation except at such time and in such manner as it may agree upon with such corporation; or

in case of failure to agree as may be approved by the public service commission.

SECTION 3. Said district may, for the purpose aforesaid, take, or acquire by purchase or otherwise, and hold, in whole or in part, the franchises, corporate properties, water rights, real estate, easements, pipe lines and all other rights and properties appurtenant to the business of water supply now owned by any corporation, associations, partnership or individuals within the bounds of the proposed district, and now supplying water to any of the inhabitants of the said district.

SECTION 4. Said district may, for the purposes aforesaid, purchase and hold the franchises, corporate properties and all the rights and privileges of the Northfield Water Company, and the said company may sell the same, and said fire district shall pay to said company the fair value thereof to be ascertained as hereinafter provided. In case said fire district and said company, after conference thereon, shall be unable to agree upon the value of said property the supreme judicial court shall, upon application of either party and notice to the other, appoint three commissioners who shall determine the fair value of said property, and whose award, when accepted by the court, shall be final.

SECTION 5. The said district shall within ninety days after the taking of any lands, rights of way or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county of Franklin, a description thereof sufficiently accurate and specific for identification, with a statement of the purpose for which the same are taken, signed by the water commissioners hereinafter provided for. The title to all land acquired in any way under the provisions of this act shall vest in said Northfield Fire District No. 1 and the land so acquired may be managed, improved and controlled by the board of water commissioners hereinafter provided for, in such manner as they shall deem best for the interest of said district.

SECTION 6. The said district shall be liable to pay all damages to property sustained by any persons or corporations by the taking of any water, water source, water rights, lands, rights of way or easements, or by the construction of any reservoir, standpipe or other works for the purposes aforesaid, or by any other thing done by said district under the authority of this act. Any person or corporation sustaining damages as aforesaid under this act and failing to agree with said district as to the amount

thereof, may have the same assessed and determined in the manner provided in the case of land taken for highways, by making a written application therefor within two years after the taking of such land or other property or the doing of other injury under the authority of this act, but no such application shall be made after the expiration of the said two years, and no assessment of damages shall be made for the taking of any water, water right, or for any injury thereto, until the water is actually withdrawn or diverted by said district under authority of this act. Said district may by vote, from time to time, determine what amount of water it proposes to take and appropriate under this act; in which case any damages caused by such taking shall be based upon such amount until the same shall be increased by vote or otherwise, and in such event such district shall be further liable only for the additional damage caused by such additional taking.

SECTION 7. Said district, for the purpose of paying the necessary expenses and liabilities incurred or to be incurred under the provisions of this act, may issue from time to time bonds or notes to an amount not exceeding seventy-five thousand dollars. Such bonds or notes shall bear on their face the words, Northfield Fire District No. 1 Water Loan, Act of 1916; shall be payable at the expiration of periods not exceeding thirty years from the respective dates of issue; shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum; and shall be signed by the treasurer of the district and countersigned by the water commissioners hereinafter provided for. The district may sell the said securities at public or private sale, upon such terms and conditions as it may deem proper, but not for less than their par value; and the proceeds, except premiums, shall be used only for the purposes herein specified.

SECTION 8. Said district shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with the provisions of section fourteen of chapter seven hundred and nineteen of the acts of the year nineteen hundred and thirteen and all acts in amendment thereof or in addition thereto, in such manner that any loan issued under authority of this act shall be paid within the period specified by section seven; and when a vote to that effect has been passed, a sum which with the income derived from water rates will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by said

district, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the town annually thereafter, in the same manner as other taxes, until the debt incurred by the loan is extinguished.

SECTION 9. Whenever a tax is duly voted by said district for the purpose of this act, the clerk shall render a certified copy of the vote to the assessors of the town of Northfield who shall assess the same in the same manner in all respects as town taxes are required by law to be assessed. The assessment shall be committed to the town collector, who shall collect said tax in the manner provided for the collection of town taxes, and shall deposit the proceeds with the district treasurer for the use and benefit of the district. The district may collect interest on overdue taxes in the same manner in which interest is authorized to be collected on town taxes.

SECTION 10. Said district may make such contracts with individuals, corporations and the town of Northfield for supplying water as may be agreed upon, and may fix and collect water rates for the use of such water, and the district may discontinue or shut off the water for the nonpayment of such rates and for violation of the terms of any contract which may be made with individuals, corporations and the said town by said district.

SECTION 11. The first meeting of said district shall be called on petition of ten or more legal voters therein by a warrant from the selectmen of the town of Northfield, or from a justice of the peace, directed to one of the petitioners, requiring him to give notice of the meeting by posting copies of the warrant in two or more public places in the said district seven days at least before the time of the meeting, and by publishing such notice thereof as the warrant may require in any newspaper published in said town. One of the selectmen shall preside at the meeting until a clerk is chosen and sworn. After the choice of a moderator for the meeting, this act shall be submitted to the voters of said district, and if it shall be accepted by a majority vote of the voters present and voting thereon, it shall go into effect, and the meeting may then proceed to act on the other articles contained in the warrant.

SECTION 12. The said district shall, after the acceptance of this act as aforesaid, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years and one until the expiration of one year from the

next succeeding annual town meeting, to constitute a board of water commissioners; and at every annual meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to said district by this act and not otherwise specifically provided for shall be vested in said board, who shall be subject however to such instructions, rules and regulations as the district may impose by its vote. A majority of the commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board from any cause may be filled for the remainder of the unexpired term by the district at any legal meeting called for the purpose. No money shall be drawn from the town treasury on account of the water works except by written order of said commissioners or a majority of them.

SECTION 13. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment. The income of the water works shall be applied to defraying all operating expenses, interest charges and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it shall be used for such new construction or reconstruction as the water commissioners may determine upon, and in case a surplus should remain after payment for such new construction or reconstruction the water rates shall be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the district appropriates and provides money therefor. Said commissioners shall annually, and as often as the district may require, render a report upon the condition of the works under their charge and an account of their doings, including an account of receipts and expenditures.

SECTION 14. The said district may adopt by-laws, prescribing by whom and how meetings may be called and notified, but meetings may also be called on application of ten or more legal voters in the district by warrant as provided in section eleven. The district may also make rules and regulations for the management of its water works, not inconsistent with this act or the laws of this commonwealth, and may choose such other officers, not provided for in this act, as it may deem necessary or proper.

SECTION 15. Whoever wilfully or wantonly corrupts, pollutes or diverts any water obtained, or supplied under this act, or wil-

fully or wantonly injures any reservoir, standpipe, aqueduct, pipe or other property owned or used by said district for the purpose of this act, shall forfeit and pay to said district three times the amount of damages assessed therefor, to be recovered in an action of tort, and upon conviction of either of the above acts shall be punished by a fine not exceeding one hundred dollars or by imprisonment for a term not exceeding six months.

SECTION 16. This act shall take effect upon its acceptance by a majority of the legal voters of said district present and voting thereon at any legal meeting called for the purpose within three years after its passage; but the number of meetings so called in any one year shall not exceed three; and this act shall become void unless the said district shall begin to distribute water to consumers within three years after the date of acceptance of the act as aforesaid. For the purpose of being submitted to the voters as aforesaid, this act shall take effect upon its passage. [*Approved April 10, 1916.*]

SPECIAL ACTS, CHAPTER 353.

An Act in Addition to the Several Acts making Appropriations for Sundry Miscellaneous Expenses authorized by Law.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are hereby appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, unless otherwise specified, to wit: —

.
For the salary of the gas inspector, the sum of two hundred dollars, and for the salary of the first assistant gas inspector, the sum of four hundred dollars, both to be in addition to the sums heretofore appropriated for these purposes, to be paid out of the Gas and Electric Light Commissioners Fund and to be assessed upon the several gas and electric light companies.

.
SECTION 2. This act shall take effect upon its passage. [*Approved June 1, 1916.*]

SPECIAL ACTS, CHAPTER 354.

An Act to authorize the American Woolen Company of Massachusetts to engage in the Business of an Electric Company in the Towns of Acton and Maynard.

Be it enacted, etc., as follows:

SECTION 1. The American Woolen Company of Massachusetts, in addition to its other corporate powers, is hereby authorized to carry on the business of an electric company in the towns of Acton and Maynard, and in respect to said business shall have all the powers and privileges and be subject to all the duties, liabilities and restrictions of an electric company under all general laws now or hereafter in force in relation thereto, so far as the same may be applicable; and for this purpose the said company may acquire and enjoy all the property and locations of the American Woolen Company of New Jersey in said towns now owned and used by the latter company in the distribution and sale of electricity to said towns and their respective inhabitants; and upon the acquisition of said property and locations by the American Woolen Company of Massachusetts all the rights of the American Woolen Company of New Jersey under the provisions of chapter three hundred and forty-seven of the acts of the year nineteen hundred and two and chapters four hundred and five and five hundred and thirty-five of the acts of the year nineteen hundred and six shall cease.

SECTION 2. This act shall take effect upon its passage. [*Approved June 1, 1916.*]

INDEX.



INDEX.

	PAGE
ABATEMENT OF SMOKE (Boston and vicinity).	
statement as to,	8
summary of observations,	10
ACCIDENTS.	
abstracts of electric,	417 <i>a</i>
abstracts of gas,	386 <i>a</i>
summary of,	267
ACETYLENE GAS.	
data as to capital required, etc.,	313 <i>a</i>
data as to gas made and sold,	306 <i>a</i> , 311 <i>a</i>
inspections of,	258
materials used,	318 <i>a</i>
ACTON.	
American Woolen Company to engage in electric business in,	518 <i>a</i>
AGGREGATES.	
balance sheets, electric light companies,	106
balance sheets, gas companies,	91
balance sheets, municipal plants,	242
expenses, electric light companies,	107
expenses, gas companies,	92
expenses, municipal electric plants,	240
expenses, municipal gas plants,	241
income, electric light companies,	107
income, gas companies,	91
income, municipal electric plants,	240
income, municipal gas plants,	241
AMERICAN WOOLEN COMPANY.	
to engage in electric business in Acton and Maynard,	518 <i>a</i>
AMMONIA.	
excess of,	260
ANALYSIS OF GAS. (See Eudiometric Analyses.)	
ASHBURNHAM.	
balance sheet of plant in,	253 <i>a</i>
operation of plant in,	191
violation of law by,	266
ASSESSED VALUES.	
electric light plants,	108, 339 <i>a</i>
gas plants,	93, 300 <i>a</i>
water supply plants,	368 <i>a</i>
ATTLEBORO GAS LIGHT COMPANY CORPORATION.	
approval of new stock,	36
BALANCE SHEETS.	
gas and electric companies,	35 <i>a</i>
municipalities,	253 <i>a</i>
water supply companies,	208 <i>a</i>

	PAGE
BARNES, A. W., STEAM SPECIALTY COMPANY.	
acquires and operates property of J. Murray Howe, Boston,	7
BELCHERTOWN WATER COMPANY.	
to extend time within which certain work of, shall be completed,	510a
BELMONT.	
balance sheet of plant in,	254a
operation of plant in,	192
BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.	
appropriations for salaries and expenses of,	507a, 517a
report by, of investigation by, relative to appliances for shutting off gas in case of fire,	440a
report by, on investigation by, relative to inspection and testing of gas meters,	424a
report by, on investigation by, of operation and effect of "London Sliding Scale" system, as applied to Boston Consolidated Gas Company,	448a
BONDS.	
approval of new,	26
of hydro-electric companies,	161
of water companies,	163, 368a
BOSTON.	
relative to removing or placing underground electrical wires, cables, etc., in,	509a
BOSTON CONSOLIDATED GAS COMPANY.	
purchase of gas of New England Gas and Coke Company by,	87
report on investigation of operation and effect of "London Sliding Scale" system as applied to,	448a
sale of gas to Charlestown Gas and Electric Company by,	81
sale of gas to Citizens' Gas Light Company of Quincy by,	83
sale of gas to Newton and Watertown Gas Light Company by,	84
BOYLSTON.	
balance sheet of plant in,	255a
operation of plant in,	193
BRAINTREE.	
balance sheet of plant in,	256a
operation of plant in,	194
BROCKTON.	
municipal ownership in,	191
BROCKTON GAS LIGHT COMPANY.	
acquires gas property of Edison Electric Illuminating Company of Brock- ton in Stoughton,	8
CALORIFIC STANDARD FOR GAS.	
statement relative to establishment of,	77
CALORIFIC TESTS OF GAS.	
list of plants designated for experimenting on,	80
CAMBRIDGE GAS LIGHT COMPANY.	
approval of new stock,	32
CANDLE POWER.	
gas companies,	257, 259
CAPITAL.	
electric light companies,	103
gas companies,	88
gas companies, per mile of main,	312a
gas companies, per thousand feet sold,	310a

	PAGE
CAPITAL STOCK.	
approval of new,	26
electric companies,	103, 337 <i>a</i>
gas companies,	88, 300 <i>a</i>
hydro-electric companies,	161
water companies,	163, 368 <i>a</i>
CARBONS USED,	350 <i>a</i> , 379 <i>a</i>
CHARLESTOWN GAS AND ELECTRIC COMPANY.	
purchase of gas of Boston Consolidated Gas Company,	81
CHICOPEE.	
balance sheet of plant in,	257 <i>a</i>
operation of plant in,	195
CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.	
approval of new stock,	35
CITIZENS' GAS LIGHT COMPANY OF QUINCY.	
purchase of gas of Boston Consolidated Gas Company,	83
COAL.	
carbonized,	314 <i>a</i>
cost per kilowatt hour generated, for larger companies,	367 <i>a</i>
per cent. of cost of, from residuals,	314 <i>a</i>
quantity of gas made per ton of,	314 <i>a</i>
quantity per kilowatt hour generated, for larger companies,	367 <i>a</i>
used by electric light companies,	350 <i>a</i> , 367 <i>a</i>
used by municipal plants,	379 <i>a</i>
COMMERCIAL LIGHTS.	
electric lights, prices,	110
COMPLAINT METERS.	
electric,	265
gas,	264
CONCORD.	
balance sheet of plant in,	259 <i>a</i>
operation of plant in,	196
CONNECTICUT RIVER TRANSMISSION COMPANY.	
consolidated with New England Power Company,	8, 60
CONSUMERS.	
number of, per mile of main, gas companies,	312 <i>a</i>
CORPORATE CONTROL.	
ruling of board regarding,	87
CORPORATE NAMES.	
electric light companies,	103
gas companies,	88
hydro-electric companies,	161
water companies,	163
CORPORATIONS DISSOLVED.	
certain gas and electric companies affected,	505 <i>a</i>
COST PER KILOWATT HOUR.	
itemized in larger electric companies,	359 <i>a</i>
COST PER THOUSAND FEET.	
itemized in larger gas companies,	329 <i>a</i>
COURT DECISION.	
John J. O'Donnell, Administrator, <i>v.</i> Inhabitants of North Attleborough,	501 <i>a</i>

	PAGE
CUSTOMERS.	
number of electric,	346a
number of municipal electric,	381a
number of water supply,	373a
DAILY OUTPUT OF GAS.	
greatest and least,	308a
DANVERS.	
balance sheet of plant in,	260a
operation of plant in,	198
violation of law by,	266
DEERFIELD RIVER ELECTRIC LIGHT COMPANY.	
property purchased by Greenfield Electric Light and Power Company,	6, 68
DIRECTORATES, INTERLOCKING.	
ruling concerning,	87
DIVIDENDS.	
amount per thousand feet of gas sold,	300a
electric light companies,	109, 337a
gas companies,	94, 300a
water companies,	368a
EARNINGS PER KILOWATT HOUR.	
itemized in larger electric companies,	357a, 365a
EARNINGS PER THOUSAND FEET.	
itemized in larger gas companies,	328a
EASTERN MASSACHUSETTS ELECTRIC COMPANY.	
approval of new stock,	44
EAST LONGMEADOW.	
extension of Springfield Gas Light Company into,	74
EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.	
approval of new stock,	59
Stoughton gas property sold to Brockton Gas Light Company,	8
ELECTRIC LIGHT COMPANIES.	
boilers,	341a
dynamoes,	341a
engines,	341a
kilowatt capacity,	341a
kilowatt output,	352a
list of,	103
steam turbines,	341a
water power capacity,	341a
ELECTRIC METERS.	
testing of,	265
ELECTRIC POWER.	
prices for,	110, 243
ELECTRIC WORKS NOT OWNED BY CORPORATIONS,	103
ELECTRICITY.	
relative to acquiring rights of eminent domain for construction of lines	
for transmission of,	15, 18
sales between companies,	352a, 354a
ELECTRODES USED,	350a, 379a

EMINENT DOMAIN.

petition of Milford Electric Light and Power Company for certain rights of,	69
petition of New England Power Company for certain rights of,	72
recommendation for legislation relative to acquiring rights of, for construction of transmission lines,	15, 18

ENRICHERS.

coal gas,	314 <i>a</i>
water gas,	316 <i>a</i>

EUDIOMETRIC ANALYSES, 261**FRAMINGHAM GAS, FUEL AND POWER COMPANY.**

violation of law by,	266
--------------------------------	-----

FRANKLIN ELECTRIC LIGHT COMPANY.

approval of new stock,	37
----------------------------------	----

GAS.

analysis of samples of,	261
calorific standard for, statement relative to,	77
calorific tests, plants designated for,	80
engines in use,	325 <i>a</i>
financial statement,	264
inspection of,	256
meter inspection,	263, 264
meter inspection, report on investigation relative to,	424 <i>a</i>
price of,	95
purchased,	303 <i>a</i>
quantities made,	303 <i>a</i>
quantities sold by meter,	303 <i>a</i>
quantities sold per consumer,	312 <i>a</i>
quantities sold per mile of main,	312 <i>a</i>
quantities sold to public lamps,	303 <i>a</i>
quantities unaccounted for,	303 <i>a</i>
quantities unaccounted for per mile of main,	312 <i>a</i>
quantities used at works and offices,	303 <i>a</i>
quantity made per ton of coal,	314 <i>a</i>
sales between companies,	307 <i>a</i>
shut-offs in case of fire, report on investigation relative to,	440 <i>a</i>
stoves in use,	325 <i>a</i>
supplying electric light,	103
total sales,	310 <i>a</i>
works not owned by gas companies,	88

GAS AND GAS METER INSPECTION, 256**GEORGETOWN.**

balance sheet of plant in,	261 <i>a</i>
operation of plant in,	199

GLOUCESTER GAS LIGHT COMPANY.

approval of new stock,	39
----------------------------------	----

GRANVILLE CENTER WATER COMPANY.

violation of law by,	266
--------------------------------	-----

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

approval of new stock,	51
sale of property of Deerfield River Electric Light Company to,	8, 68

	PAGE
GROTON.	
balance sheet of plant in,	262 <i>a</i>
operation of plant in,	200
GROVELAND.	
balance sheet of plant in,	263 <i>a</i>
operation of plant in,	201
HINGHAM.	
balance sheet of plant in,	264 <i>a</i>
operation of plant in,	202
HINGHAM WATER COMPANY.	
approval of new stock,	54
HOLDEN.	
balance sheet of plant in,	265 <i>a</i>
operation of plant in,	203
HOLYOKE.	
balance sheet of plant in,	266 <i>a</i>
operation of plant in,	204
HOWE, J. MURRAY.	
electric business of, acquired by A. W. Barnes Steam Specialty Company,	7
HUDSON.	
balance sheet of plant in,	268 <i>a</i>
operation of plant in,	205
HULL.	
balance sheet of plant in,	269 <i>a</i>
operation of plant in,	206
HYDRANTS.	
of water companies, number of,	373 <i>a</i>
HYDRO-ELECTRIC COMPANIES.	
capital stock and bonds of,	161
list of,	161
localities supplied,	161
IMPURITIES OF GAS.	
excess of, ammonia,	260
excess of, sulphur,	259
excess of, sulphuretted hydrogen,	260
INCOME PER KILOWATT HOUR.	
itemized in larger electric companies,	357 <i>a</i>
INCOME PER THOUSAND FEET.	
itemized in larger gas companies,	328 <i>a</i>
INCREASE IN GAS SALES.	
per cent.,	310 <i>a</i>
INSPECTIONS OF GAS.	
general figures from,	262
IPSWICH.	
balance sheet of plant in,	271 <i>a</i>
operation of plant in,	208
violation of law by,	266
KILOWATT HOUR OUTPUT.	
electric companies,	352 <i>a</i>
municipal plants,	380 <i>a</i>

	PAGE
LAKEVILLE.	
extension of Middleborough electric lines into,	75
LAMPS.	
public electric,	140
public gas,	327 <i>a</i>
LEE.	
extension of Pittsfield Coal Gas Company into,	75
LEGISLATION.	
of the year 1916,	505 <i>a</i>
recommendations for,	13
LEGISLATIVE RESOLVES.	
report on, relative to investigation as to gas meter testing,	424 <i>a</i>
report on, relative to investigation as to gas shut-offs in case of fire,	440 <i>a</i>
report on, relative to investigation of "London Sliding Scale" system of charging, as applied to Boston Consolidated Gas Company,	448 <i>a</i>
LENOX.	
extension of Pittsfield Coal Gas Company into,	75
LITTLETON.	
balance sheet of plant in,	272 <i>a</i>
operation of plant in,	209
LOCALITIES SUPPLIED.	
electric light companies,	103
gas companies,	88
hydro-electric companies,	161
water companies,	163
"LONDON SLIDING SCALE."	
report on investigation of operation and effect, as applied to Boston Consolidated Gas Company,	448 <i>a</i>
LUDLOW ELECTRIC LIGHT COMPANY.	
approval of new stock,	38
LUNENBURG.	
balance sheet of plant in,	273 <i>a</i>
operation of plant in,	210
MAINS.	
gas companies,	319 <i>a</i>
water companies,	374 <i>a</i>
water companies, pressure on,	373 <i>a</i>
MANSFIELD.	
balance sheet of plant in,	274 <i>a</i>
operation of plant in,	211
violation of law by,	266
MARBLEHEAD.	
balance sheet of plant in,	275 <i>a</i>
operation of plant in,	212
MARION GAS COMPANY.	
change of name,	8
MATERIALS USED.	
acetylene gas,	318 <i>a</i>
coal gas,	314 <i>a</i>
oil gas,	318 <i>a</i>
water gas,	316 <i>a</i>

	PAGE
MAYNARD.	
American Woolen Company to engage in electric business in,	518a
MERRIMAC.	
balance sheet of plant in,	276a
operation of plant in,	213
METER TESTING.	
electric,	265
gas,	263
report on investigation relative to,	424a
METERS.	
gas, number in use,	322a
water, number in use,	373a
MIDDLEBOROUGH.	
balance sheet of plant in,	277a
extension of business of municipal plant in, into Lakeville,	75
operation of plant in,	214
MIDDLETON.	
balance sheet of plant in,	279a
operation of plant in,	216
MILES OF MAIN.	
statistics per,	312a
MILFORD ELECTRIC LIGHT AND POWER COMPANY.	
approval of new stock,	55
construction of line by, between Milford and Hopedale,	69
MOTORS.	
electric, in use,	346a, 381a
MUNICIPAL OWNERSHIP,	
propositions considered,	179
recommendation relative to abandoning, by cities or towns,	14, 17
tabular history of,	180
MUNICIPAL PLANTS.	
aggregate balance sheet of,	242
balance sheets of,	253a
boilers,	377a
cities and towns owning, to share Board's expenses, recommendation as to,	14, 17
commercial lights and customers in,	381a
connected load data,	381a
construction of, outside of stations,	378a
data concerning gas only,	256, 384a, 385a
data from returns of,	236a, 377a
date when business was begun in each place,	236, 256
description of street lights in, and their operation,	250
engines,	377a
estimate of cost of street lights in,	254
income and expenses of,	240, 241, 253a
kilowatt output,	380a
list of,	236
list of plants buying their electricity,	239
managers of, to be placed under civil service, recommendation as to,	14, 16
materials used in,	379a
operation of the plants,	191
population of cities and towns having,	236
prices for commercial electric lights in,	243

	PAGE
MUNICIPAL PLANTS — <i>Concluded.</i>	
prices for gas in,	256
profit and loss accounts of,	253 <i>a</i>
relative to sale of current by, for operation of electric cars, recommenda- tion relative to,	14, 17
station equipment of,	377 <i>a</i>
tax rate in towns having,	236
total dynamo capacity,	377 <i>a</i>
total investment in,	236
valuation of property in towns having,	236
MUNICIPAL STATISTICS,	235
NEW BEDFORD GAS AND EDISON LIGHT COMPANY.	
approval of new stock,	56
violation of law by,	266
NEWBURYPORT GAS AND ELECTRIC COMPANY.	
approval of new stock,	47
NEW ENGLAND GAS AND COKE COMPANY.	
sale of gas to Boston Consolidated Gas Company,	87
NEW ENGLAND POWER COMPANY.	
consolidated with Connecticut River Transmission Company,	8, 60
construction of line by, through West Brookfield and Palmer,	72
NEW LEGISLATION,	505 <i>a</i>
NEWTON AND WATERTOWN GAS LIGHT COMPANY.	
purchase of gas of Boston Consolidated Gas Company,	84
NORTHAMPTON GAS LIGHT COMPANY.	
amendment of order as to new stock,	43
approval of new stock,	41
NORTH ATTLEBOROUGH.	
balance sheet of plant in,	280 <i>a</i>
O'Donnell, John J., Administrator, <i>v.</i> Inhabitants of,	501 <i>a</i>
operation of plant in,	217
NORTHFIELD FIRE DISTRICT NO. 1.	
act to incorporate,	510 <i>a</i>
NORTON POWER AND ELECTRIC COMPANY.	
acquires property of Norton Electric Light and Power Company,	8
approval of new stock,	53
incorporated,	8
violation of law by,	266
NORWOOD.	
authorized to borrow money to construct conduits, etc., for transmission of electricity,	506 <i>a</i>
balance sheet of plant in,	281 <i>a</i>
operation of plant in,	218
O'DONNELL, JOHN J., ADMINISTRATOR.	
<i>v.</i> Inhabitants of North Attleborough,	501 <i>a</i>
OFFICERS OF COMPANIES.	
names and addresses,	3 <i>a</i>
OIL GAS COMPANY.	
data as to capital required, etc.,	313 <i>a</i>
data as to gas made and sold,	305 <i>a</i> , 311 <i>a</i>
materials used for,	318 <i>a</i>

	PAGE
OPERATING ACCOUNTS.	
gas and electric companies,	35 <i>a</i>
municipalities,	253 <i>a</i>
water supply companies,	208 <i>a</i>
OUTPUT.	
electricity in kilowatt hours,	352 <i>a</i> , 380 <i>a</i>
gas, greatest and least daily,	308 <i>a</i>
PARSONS, DANIEL C.	
violation of law by,	266
PAXTON.	
balance sheet of plant in,	282 <i>a</i>
operation of plant in,	219
violation of law by,	266
PEABODY.	
balance sheet of plant in,	283 <i>a</i>
confirming locations granted by, for lines of its electric light department,	505 <i>a</i>
operation of plant in,	220
PITTSFIELD COAL GAS COMPANY.	
extension into Lenox and Lee,	75
POLES.	
electric light companies,	344 <i>a</i>
municipal plants,	378 <i>a</i>
POPULATION.	
electric companies' districts,	103
gas companies' districts,	88
municipal plant districts,	236
water supply companies' districts,	163
POWER, ELECTRIC.	
price of,	110, 243
PREPAYMENT METERS.	
number in use,	322 <i>a</i>
PRICE.	
average, for all gas companies,	103
companies, for electricity for commercial use,	110
companies, for electricity for public lamps,	140
companies, for gas for commercial use,	95
companies, for gas for public lamps,	327 <i>a</i>
companies, reduction in prices of electricity,	109
companies, reduction in prices of gas,	94
municipal plants, for electricity for commercial use,	243
municipal plants, for electricity for public lamps,	250, 254
municipal plants, for gas,	256
per thousand feet of gas sold,	310 <i>a</i>
water companies, by meter,	165
water companies, fixture rates,	169
PRINCETON.	
balance sheet of plant in,	284 <i>a</i>
operation of plant in,	221
violation of law by,	266
PROFIT AND LOSS ACCOUNTS.	
gas and electric companies,	35 <i>a</i>
municipalities,	253 <i>a</i>
water supply companies,	208 <i>a</i>

	PAGE
PROVINCETOWN LIGHT AND POWER ASSOCIATES.	
property of, purchased by Provincetown Light and Power Company,	8
PROVINCETOWN LIGHT AND POWER COMPANY.	
purchases property of Provincetown Light and Power Associates,	8
approval of new stock,	28
PUBLIC LAMPS.	
supplied by electric companies,	140
supplied by gas companies,	327 <i>a</i>
supplied by municipalities,	250
PURITY OF GAS,	259
RANDOLPH AND HOLBROOK LIGHT AND POWER ASSOCIATES.	
property purchased by Randolph and Holbrook Power and Electric Company,	8
RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.	
approval of new stock,	33
purchases property of Randolph and Holbrook Light and Power Associates,	8
RATE SCHEDULES.	
ruling regarding, extended to water supply companies,	85
to be filed by companies and municipalities,	86
READING.	
balance sheet of plant in,	285 <i>a</i>
operation of plant in,	222
RECOMMENDATIONS FOR LEGISLATION.	
relative to abandoning by cities and towns their municipal light plants,	14, 17
relative to cities and towns owning municipal light plants sharing in expenses of the Board,	14, 17
relative to construction of lines for transmission of electricity,	15, 18
relative to managers of municipal light plants being placed under civil service,	14, 16
relative to sale of current by municipal light plants for the operation of electric cars,	14, 17
relative to water supply companies,	15, 20
REDUCTIONS IN PRICE.	
electricity,	109
gas,	94
RESIDUALS.	
ratio of, to cost of coal,	314 <i>a</i>
ROWLEY.	
balance sheet of plant in,	287 <i>a</i>
operation of plant in,	224
violation of law by,	266
RULINGS BY THE BOARD.	
relative to corporate control,	87
relative to filing rate schedules,	86
relative to filing rate schedules extended to water companies,	85
SALEM.	
relative to wires and electrical appliances in,	508 <i>a</i>
SALISBURY WATER SUPPLY COMPANY.	
approval of stock and bonds,	30
SERVICES.	
water companies, number of,	373 <i>a</i>

	PAGE
SHIRLEY ELECTRIC COMPANY.	
approval of new stock,	58
SHREWSBURY.	
balance sheet of plant in,	288 <i>a</i>
operation of plant in,	225
SMOKE. (<i>See</i> Abatement of Smoke.)	
SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.	
new name of Marion Gas Company,	8
SOUTH HADLEY.	
balance sheet of plant in,	289 <i>a</i>
operation of plant in,	226
SPRINGFIELD GAS LIGHT COMPANY.	
extension into East Longmeadow,	74
STERLING.	
balance sheet of plant in,	290 <i>a</i>
operation of plant in,	227
STOCKBRIDGE WATER COMPANY.	
violation of law by,	266
STOCKHOLDERS.	
electric light companies,	337 <i>a</i>
gas companies,	300 <i>a</i>
water supply companies,	368 <i>a</i>
STOUGHTON.	
acquisition by Brockton Gas Light Company of gas property of Edison Electric Illuminating Company of Brockton in,	8
STREET LIGHTS.	
companies, prices for,	140
municipal plants, description of,	252
municipal plants, estimated cost,	254
STREET MAINS.	
gas,	319 <i>a</i>
SULPHUR.	
instances of excesses of,	259
SULPHURETTED HYDROGEN.	
when and where found,	260
SUNDERLAND GAS COMPANY.	
ceases to do business,	7
TAUNTON.	
balance sheet of plant in,	291 <i>a</i>
operation of plant in,	228
TAXES.	
electric light companies, paid by,	108, 339 <i>a</i>
gas companies, paid by,	93, 300 <i>a</i>
per thousand feet of gas sold,	300 <i>a</i>
water companies, paid by,	368 <i>a</i>
TEMPLETON.	
balance sheet of plant in,	292 <i>a</i>
operation of plant in,	229
TOWN ELECTRIC PLANTS. (<i>See</i> Municipal Plants.)	

	PAGE
TURNERS FALLS POWER AND ELECTRIC COMPANY.	
approval of new stock,	48
UNACCOUNTED FOR GAS.	
per cent.,	303 <i>a</i>
per mile of main,	312 <i>a</i>
VINEYARD LIGHTING COMPANY.	
consumers <i>v.</i> ,	21
violation of law by,	266
VIOLATIONS OF LAW,	266-
VOLUNTARY ASSOCIATIONS.	
summary of returns,	12
WAKEFIELD.	
balance sheet of plant in,	294 <i>a</i>
operation of plant in,	230
WATER.	
annual consumption of,	370 <i>a</i>
sources of supply of,	370 <i>a</i>
WATER COMPANIES.	
assessed values,	368 <i>a</i>
bonds,	163, 368 <i>a</i>
capital stock,	163, 368 <i>a</i>
corporate names,	163
dividends,	368 <i>a</i>
financial statements,	208 <i>a</i>
list of,	163
localities supplied,	163
prices charged by,	165, 169
recommendation for legislation relative to,	15, 20
stockholders,	368 <i>a</i>
storage capacity of,	370 <i>a</i>
taxes,	368 <i>a</i>
WATER GAS,	316 <i>a</i>
WELLESLEY.	
balance sheet of plant in,	295 <i>a</i>
operation of plant in,	231
WEST BOYLSTON.	
balance sheet of plant in,	296 <i>a</i>
operation of plant in,	232
WESTFIELD.	
balance sheet of plant in,	297 <i>a</i>
operation of plant in,	233
WILLIAMSTOWN WATER COMPANY.	
violation of law by,	266
WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.	
violation of law by,	266
WIRES.	
electric light, of companies,	344 <i>a</i>
poles, etc., of municipal plants,	378 <i>a</i>
WORCESTER ELECTRIC LIGHT COMPANY.	
approval of new stock,	52





